



Dear Clerk/RFO

As part of a range of services we offer to town and parish councils, Mulberry Local Authority Services Ltd provide an internal audit service which is conducted in accordance with current guidelines and accounting practices as set out in the Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide.

Generally, we conduct two audits a year as a minimum. The first (interim audit) concentrates on the governance and accountability functions of the council and deals with procedural aspects of the audit (Financial Regulations, Standing Orders, risk assessments, internal control systems, processes, policies, etc.).

The second (final audit) focuses on the financial aspects and the checking of the Annual Governance and Accountability Return (AGAR) and supporting information being submitted to the external auditors.

Our councils have found this approach beneficial, as it provides an opportunity to address any weaknesses identified at the interim audit before completion of the Annual Internal Audit Report at the final audit, although we are always happy to consider different arrangements to suit your council's needs. We are also happy to answer any questions that may arise during the year.

Mulberry Local Authority Services Ltd (previously as part of Mulberry & Co) have been conducting internal audits for local councils for over 15 years. Our team of auditors have extensive sector specific knowledge and experience and can rotate between councils to ensure complete independence is maintained throughout your engagement period with us.

Last year, we completed over 230 internal audits ranging from small councils exempt from a limited assurance review to larger Town and Parish Councils with multi-million pound turnovers and complex financial arrangements.

We base our charges on an hourly rate and for the financial year commencing on 1 April 2024 this is £70 per hour + VAT. Travel costs for on-site visits are charged at the standard HMRC rate of 45p per mile. We do not charge for travel time. The audit can also be carried out remotely if preferred.

The length of time for the audit(s) will depend on the scale and complexity of your council's financial operations, and once appointed, your assigned internal auditor will be happy to discuss this with you in more detail.

We offer engagement periods of either one or three years. If you choose to appoint us for three years, we guarantee the hourly rate will not increase for the duration of that engagement period.

If you have any further questions, please do not hesitate to contact me.

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Andy Beams
Director, Mulberry Local Authority Services Ltd