

Bridget.C.Bowen
Chartered Accountant

Bridget.C.Bowen FCA
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Sarah Orme
Clerk to Batheaston Parish Council

16 April 2019

Dear Sarah

Batheaston Parish Council - Quotation for internal audit services

Thank you for your invitation to provide a quotation to supply Internal Audit services to Batheaston Parish Council for 2018-19.

This quotation is for the provision of standard internal audit work to enable me to give an opinion on the internal control objectives set out in the Annual Governance and Accountability Return. I will also test the Council's risk assessment, overall governance and compliance and the Transparency Code.

I confirm that I am a qualified Fellow Member of the Institute of Chartered Accountants in England and Wales and hold full Personal Indemnity Insurance cover. I am regulated by the ICAEW and licensed for public practice.

I am currently the appointed internal auditor to 25 Town and Parish Councils across Somerset, Gloucestershire Wiltshire and Dorset. These include Stow on the Wold, Fairford and Tetbury Town Councils in Gloucestershire, and Shepton Mallet in Somerset.

I was the external auditor for Town and Parish Councils across the country between 2002 and 2015 for Moore Stephens and then for Grant Thornton. I assisted PKF Littlejohn in 2018 to deliver the external audits for 2017-18. I believe this experience coupled with my work as an internal auditor gives me a unique insight into the finances, governance and issues that face this sector.

I confirm that I am independent of Batheaston Parish Council.

If you have any queries please do not hesitate to contact me. I look forward to hearing from you.

Yours sincerely

Kind regards



Bridget Bowen FCA

Batheaston Parish Council

Quotation for internal audit work for the year ended

31 March 2019

SCOPE OF WORK

An initial risk assessment of the Council's internal controls will be undertaken and based on the results of that assessment I will review of the internal controls set out below. As much as possible will be covered at the first visit, with a priority on the areas that must be addressed to complete the Annual Governance and Accountability Return 2018-19 for submission to the external auditor. If necessary, a second visit can be arranged following 30 June 2019 to address the remaining areas.

- appropriate accounting records have been kept properly throughout the year
- a test check of expenditure vouchers to the financial ledgers
- a test check of income recorded on bank paying in books, credits to the financial ledger and source documentation
- a test check on VAT reimbursement claims
- a review of Committee and Council minutes to ensure decisions are properly approved in accordance with the Council's Financial Regulations
- a review of risk assessment procedures
- a review of insurance cover arrangements
- a test check on budget information
- a review of the Council's policies and procedures including Standing Orders and Financial regulations
- a review of the Councils earmarked reserves and reserves policy
- a test check of petty cash vouchers and approval if applicable
- a review of staffing and payroll documentation
- a review of the assets and investments registers
- test check on the periodic and year-end reconciliation of bank accounts and investments
- a review of the accounting statements prepared during the year
- a review of the year end information to be submitted to the external auditor

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Batheaston Parish Council

Quotation for internal audit work for the year ended 31 March 2019

FEES

STANDARD INTERNAL AUDIT

Annual Fee 2019-20

£300 based on one visit on 21 June 2019.

Additional work, if required, will be charged at a daily rate of £300 per day.

Included in the quoted fee above is a free advice service on standard financial matters throughout the year.



Bridget Bowen