

Internal Audit and Governance Review for 2025/26

Legra Internal Audit Service - £250 plus mileage

Interim audit remotely, and a year-end onsite audit. The charge for this service would be £250 plus a mileage charge of £0.45p per mile for the onsite audit (although this could be split between Councils if I am already working in the area).

Predominantly the internal audit will review the governance of the council culminating in the completion of an Internal Audit Report. It will identify if the following key areas are in place and working satisfactorily.

- Proper book-keeping
- Payment controls in relation to financial regulations
- Review of the internal controls, which will include:
 - The council risk assessment
 - Review of the effectiveness of internal financial control
- An overall review of your internal controls:
 - Budgetary controls
 - Income controls
 - Petty cash procedures (if applicable)
 - Payroll controls
 - Asset controls
 - Bank reconciliations
 - Accounting statements and application of spending powers
 - Exemption criteria (if applicable)
 - Website, transparency code and other relevant legislation
 - Public Rights notice and dates
 - Publication of previous AGAR
 - Review of the status of Trusts (if applicable)

And to support the above, a review of the following:

- Policies
- Completeness, approval and retention of minutes
- General governance
- Examination and completeness of audit action plans

Year End procedures, which will include:

- Financial Statements review
- Review of council balances
- Analytical Review
- Annual Return review

Per Pro Services Ltd - £160 (approx. 4hrs)

What we do

Depending on the size of the parish/town council, and its current specific concerns, we offer a range of support services from a basic Internal Audit as required for the Annual Accountability and Governance Report; a critical review of documentation required versus that provided, under relevant legislation and regulations; right up to a comprehensive business analysis and recommendation service for larger and more complicated set-ups, including councils which are acting as Custodian or Sole Trustee for a charity.

Our offering

We offer routine internal audit for smaller local authorities, plus interim internal audits where a council requests one.

For those councils which are less confident in their financial procedures, we provide an in-year governance review, to pick up any potential problems early on in the process, and provide support in rectifying any lapses in procedure prior to year-end. We have extensive experience in dealing with councils which are also trustee for a charity.

Our charges

We charge £40 per hour (no VAT). In every case, we agree an initial number of hours to be worked, before reverting to council/clerk/Responsible Financial Officer (RFO) to agree any further required work.

Our people

Judith and Doug have both been parish council clerks and councillors. We have Professional Indemnity Insurance in place and are a member of the Internal Audit Forum. When we accept an internal auditorship, we confirm that there are no conflicts of interest which would prevent us from providing an independent review for the council. Should any conflict arise or become apparent during the audit, we would immediately alert the RFO for assessment.