Deborah O'Brien CiLCA PIALC PSLCC
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Hilary Kane, Parish Clerk **5th October 2026**
Little Horwood Parish Council

Dear Hilary,

Knowing that you will be planning your budget for 2027/28 and being mindful of the need to appoint your Internal Auditor for 2026/27, I am writing to advise that I am available to conduct your 2026/27 Internal Audit in line with the guidance given in the Joint Panel on Accountability and Governance Practitioner's Guide dated March 2026.

Smaller authorities are required by the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

My role is to examine the processes and governance undertaken by the Parish Council and to identify any areas which need strengthening or improvement. Where appropriate I will make recommendations to aid in the achievement of this. I am independent of the Parish Council and not involved in any of its decision making.

I will focus on internal controls employed by the Council and conduct an inspection of the Parish Council's books, records, areas of responsibility and website. This can be done electronically, and a 'Zoom' meeting may be held to discuss any issues or concerns. I will provide a written report and complete the Internal Audit section of the AGAR.

It is not the role of any internal auditor to complete Section 1 or Section 2 of the AGAR, that is the responsibility of the authority.

It is not the purpose of either internal or external audit to detect or prevent fraud. However, if internal auditors identify concerns as part of the review, they may wish to contact the authority's external auditor who are a 'prescribed body' under the Public Interest Disclosure Act.

The Parish Council's first responsibility is to ensure that the terms of this letter are acceptable and to sign, date, scan and return a copy via e-mail or post to me.

It is the Parish Council's responsibility to make all documentation available for inspection in a timely manner to achieve submission to the External Auditor (or make a Declaration of Exemption) by 30th June. Before the financial year-end, I will submit a list of required information and documentation together with questions regarding your practices.

Fees for 2026-27 (turnover is the greater of either receipts or payments)

In-person visits are charged at £0.65/mile

Up to £25,000 turnover	£160
Up to £40,000 turnover	£180
Up to £80,000 turnover	£200
Up to £100,000 turnover	£250
Up to £125,000 turnover	£275
Over £125,000 turnover	p.o.a.

Additional fees outside the scope of work described, such as interim audits, higher turnover than anticipated or additional research, charged by negotiation.

Once agreed and signed, this letter stands as effective until formal notice of termination is given by either party. Notice must be given before the Audit cycle begins to avoid incurring charges.

I look forward to your reply and to assisting xxx Parish Council with its Internal Audit requirements. If you have any questions, please do not hesitate to ask.

Yours Sincerely,

Deborah O'Brien CiLCA PIALC PSLCC

Agreement of Terms

Little Horwood Parish Council has reviewed and considered this letter and its terms and agreed to the fee (dependent on turnover) of

up to £_____ at a meeting held on _____, minute reference:_____

Little Horwood Parish Council therefore appoints Deborah O'Brien as its Internal Auditor for 2026-27.

Our Precept currently is £_____ and annual turnover is £_____

Little Horwood Parish Council Clerk/RFO: Name: _____

Signed: _____

Little Horwood Parish Council Chairman: Name: _____

Signed: _____