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Briefing Note

Internal Audit Service

For Finance, Governance & Estates Committee 19 March 2026

Introduction

The Parish Council is required to have an Internal Audit service, which it is at liberty to choose itself. For a number of years the Parish Council has used Mulberry Local Authority Services (LAS) and has been very satisfied with the service provided.

The Parish Council is not required to change its Internal Auditor but as the end of the current three year agreement with Mulberry (LAS) approaches, a second quote has been sought to test the market. The current three year agreement will conclude when the 2025/26 internal audit process is completed by May 2026.

The Internal Audit service consists of an interim audit in October which focuses on governance and processes, and an end of year audit in April, that focuses on the financial year end. Audit services are carried out in accordance with guidance issued by the National Association of Local Councils (NALC) in their publication Governance and Accountability for Local Councils, and the Joint Panel on Governance and Accountability (JPAG) now known as the Smaller Authorities Proper Practices Panel (SAPPP).

Quotes

Mulberry LAS based in Farnham, Surrey, provides the complete Internal Audit service at a cost of £80 per hour + VAT, plus 45p per mile travel costs. Travelling time is not charged for, and audits are now often carried out remotely, so no travel costs are involved. The per hour charge allows for the flexibility of a shorter (or longer) audit. In the past three years, on average, the charges have been £208 for the Interim Audit and £250 for the End of Year Audit (allowing for a three hour audit). A potential total of £458 per annum for the next three years.

Specialists in Local Councils (SILC) are a company based in Bournemouth who also provide the complete Internal Audit service at a cost of £230 for the Interim Audit and £550 for the End of Year Audit. A total of £780 per annum for the next three years.

Conclusion

The Parish Council's current Internal Auditors, Mulberry LAS, are offering a service at a cost that is 52% below that of an alternative provider. The Committee is asked to consider the Internal Audit service and the quotes provided, and recommend to Council the preferred supplier for the next three years.

RECOMMENDATION: The Committee is asked to **AGREE** the Internal Audit service provider for the next three years (2026/7, 2027/8 and 2028/9), and recommend them to Council for approval.