

Office Elite Limited
Sabrina Doherty PSLCC
6 Rosette Court
Oakwood
Derby
DE21 2XL

BY EMAIL

Jenny Collins
Clerk/RFO to Thornton Le Dale Parish Council
The Parish Clerk,
The Hill Memorial Institute,
Maltongate,
Thornton le Dale,
YO18 7SE

26 February 2026

Dear Jenny

LETTER OF ENGAGEMENT - INTERNAL AUDIT SERVICES YEAR END 2025-26

Thank you for instructing me to provide your internal audit services for the 2025-26 financial year.

The purpose of this letter is to confirm the basis on which I will act for the authority. I confirm that, as far as I am aware, I am totally independent of anyone employed by, or contracted to, the Council, or holding office as a Councillor of the authority.

As set out in my previous correspondence I have been working in Local Government for 26 years and the last 6 years have been employed in the positions of Parish and Town Clerk and RFO, and acted as a locum, for other authorities ranging from below £25,000 to over £1,000,000 turnover. I am CiLCA qualified and carry professional indemnity insurance to £500,000.

SCOPE OF WORK

As stated in my quote, the work that I will carry out will be in accordance with the relevant tests and examinations as set out in the Smaller Authorities Practitioner's Panel Practitioners' Guide March 2025.

For the year-end Audit I shall focus on the financial processes and review operational activities to assess how well the Council is meeting its objectives and is maximising efficiencies.

ROLES AND RESPONSIBILITIES

Financial management control and responsibility remains with the Council as a corporate body. The Clerk to the Council and Responsible Financial Officer (RFO) have clearly defined responsibilities in respect of recommending and implementing measures regarding risk management, internal control, internal audit and preventing fraud and corruption.

The existence of an appointed Internal Auditor and the internal audit process does not diminish the responsibility of the Council as a corporate body to establish, monitor and maintain systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

It is not the role of the Internal Auditor to complete Section 1 or 2 of the AGAR, this is the responsibility of the authority and RFO.

It is not the purpose of an internal audit to detect or prevent fraud, however if any concerns are identified as part of the review these will be reported to the external auditor as a prescribed body under the Public Interest Disclosure Act.

TIMINGS AND REPORTING REQUIREMENTS

In due course I will issue an information gathering questionnaire which I shall be grateful if you would populate and submit at your earliest convenience so that I may commence work on your file in order to meet your preferred deadlines.

I will produce a separate report to the AGAR Certificate and expect that this will be provided to the Council alongside the AGAR to facilitate sign off. If necessary, I am able to attend a future Council meeting should they wish to discuss any recommendations made.

RIGHTS OF ACCESS TO INFORMATION

As Internal Auditor I shall expect to be given access to any and all records requested where they exist. I take privacy and data protection very seriously and pledge to always

handle your data fairly and legally in accordance with data protection legislation. We do not share personal data outside of our organisation.

The Clerk and RFO shall provide me with timely access to the relevant documents and records that I will need to inspect to carry out my role in completing the Internal Audit Report of the Council's AGAR.

As part of my audit I may require access to officers and councillors to ask questions on processes followed and to account for any assets, stores or cash under their control. The Clerk or RFO will make the necessary arrangements to enable this to take place, given reasonable notice.

QUALITY OF SERVICE

- (i) We aim to provide the best possible service to clients. If you would like to discuss how the service could be improved, please feel free to contact me by email.
- (ii) We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. We will do everything reasonable to put matters right. Prompt communication enables us to take prompt action on your behalf.
- (iii) Should you, at any stage, feel that you have not received an adequate response to a complaint the circumstances should be brought to my attention.
- (iv) If we do not answer your complaint to your satisfaction you may take up the matter with your external audit provider for your county.

FEES

I will carry out the year-end review remotely for the sum of £300. Should travel to site be required it will be charged at £35 per hour plus travel at a cost of 45p per mile.

Should attendance be required at a meeting of the Council or a relevant Committee to discuss recommendations then this will be charged at £35 per hour plus travel at 45p per mile.

An invoice for fees incurred will be issued with each report with payment required within 14 days.

APPLICABLE LAW

This Engagement Letter shall be governed by, and construed in accordance with, English Law. The Courts of England shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being

brought in those Courts, to claim that the action has been brought in an inconvenient forum, or claim that those Courts do not have jurisdiction.

AGREEMENT OF TERMS

- (i) Once it has been agreed, this letter will remain effective from the date of signature until it is replaced. Either party may vary or terminate our authority to act on your behalf at any time without penalty. Notice of termination must be given in writing.
- (ii) Please could the Council confirm its agreement to the terms set out in this letter by the Clerk signing and returning a scan of the document. Please contact me if you feel that these terms are not in accordance with your understanding of our terms of engagement.

I trust that this is all in order and look forward to receiving the checklist and speaking with you soon.

Kind regards



Sabrina Doherty, PSLCC
Director

I confirm that the terms of this contract are satisfactory, in accordance with the quote agreed.

For and on behalf of Thornton-le-Dale Parish Council
Minute reference:

..... Parish Clerk

Dated: