Bridget.C.Bowen
Chartered Accountant

Bridget.C.Bowen FCA
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Philip Edwards
Clerk to Parish Council
4, Valley View
Clutton
Bristol BS39 5SN

5 April 2026

Dear Philip

West Harptree Parish Council - Quotation for internal audit services

Please find attached documentation setting out the scope and fees for the supply of Internal Audit services to West Harptree Parish Council. I have provided a quote for a single year and also for three years to 2027-29.

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 a member of the Internal Auditors Forum.

I am currently the appointed internal auditor to 30 Town and Parish Councils across Somerset, Gloucestershire Wiltshire and Dorset.

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. Since 2018 I have assisted PKF Littlejohn to deliver the external audits. 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.

BCB

Bridget.C.Bowen
Chartered Accountant

I enclose my resume for your information. 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

BCB

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West Harptree Parish Council

Quotation for internal audit work for the year ended

31 March 2029

STANDARD INTERNAL AUDIT

Scope of work

An initial risk assessment of the Council's internal controls will be undertaken and based on the results of that assessment the following periodic review of the internal controls will be included:

- appropriate accounting records have been kept properly throughout the year
- a test check of expenditure vouchers to the financial ledger
- 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 reserves policy
- a test check of income recorded on bank paying in books, credits to the financial ledger and source documentation
- 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 Council's compliance with the Transparency Code
- a review of the year end exemption certificate to be submitted to the external auditor
- a review of the Council's compliance with the AGAR publication requirements

A summary of the matters arising and recommendations will be prepared for the Council after consultation with the Responsible Financial Officer after the annual internal audit review.

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West Harptree Parish Council

Quotation for internal audit work for the year ended 31 March 2029

STANDARD INTERNAL AUDIT

FEES

Single year

2026-27 - £260 based on one post year end review

Three years 2026-27 to 2028-29

Year 1 - £250

Year 2 - £260

Year 3 - £270

All based on one review in March and a shorter post year end review

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

Should you require any project or further work, I will be delighted to supply a separate fee quote.



Bridget Bowen