

# Internal auditor comparison report

01 January 2020

## INTRODUCTION

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The council is required to appoint an internal auditor to audit its accounts on an annual basis, (Accounts and Audit Regulations 2015). The auditor's report is completed and presented to the council prior to the signing of the Annual Governance Statement.

Best practice suggests that an internal auditor is engaged for a maximum of three consecutive years.

## INTERNAL AUDITOR COMPARISON

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Two internal auditors were requested to quote for Sandford's Internal Audit for the year ending March 2020.

Their scope of works, and roles and responsibilities of themselves and the council were standard.

Special provision would be provided by both auditors as the council is outside the standard timescale for the start of the auditing procedure.

	Auditor A	Auditor B
Fixed fee with internal audit visit	£120.00	£120.00
Travel (distance from Clerk)	45p per mile (19.9 miles)	58p per mile (19.7 miles)
Attendance at council meeting	£60.00 plus travel	£220.00 plus travel

Auditor A has provided their checklist for completion prior to their visit. Auditor B will provide this after engagement.

## RECOMMENDATION

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I recommend that the council engage a new internal auditor for financial year ending 31 March 2020. The two auditors have similar basic costs. I recommend using Auditor A, as the council will be able to start audit preparation immediately, based on the checklist supplied, rather than waiting for Auditor B to send the checklist after engagement.