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**Agenda Item:** Internal Audit – Appointment of Internal Auditor for 2025-26

**Meeting Date:** Monday, 31 March 2025.

**Contact Officer:** Responsible Financial Officer (RFO)

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### Background

Under the Accounts and Audit Regulations 2015 (SI 2015/234):

“5.—(1) A relevant authority must 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.”

Witney Town Council is a relevant authority for the purposes of the Regulations and must therefore undertake an effective internal audit.

### Current Situation

The Council’s current Internal Auditor is [Auditing Solutions Ltd](#) of Chippenham, Wiltshire.

Your officers consider them suitably qualified to undertake the Town Council’s internal audit and are content with their work. Members will be familiar with their work through the reports submitted to the Policy, Finance and Governance Committee. They are one of the larger providers of internal audit in the parish and town council sector, especially amongst larger councils. Consequently, your officers recommend that Auditing Solutions Ltd are appointed to undertake internal audit for 2025-26.

Looking forward, it is good practice to periodically review provision of internal audit services. Every five years is a reasonable time period for this purpose.

Internal audit services were last reviewed in September 2021 when quotes were considered from a number of providers. Your officers are suggesting that the Council undertake a similar exercise in 2026 for the 2027-28 year.

## **Impact Assessments**

The Town Council has a duty to consider the effects of its decisions, functions and activities on equality, biodiversity, and crime & disorder. Consideration should also be given to effects on the environment, given the Council's Climate Emergency declaration in 2019.

- a) Equality – no implications directly resulting from this report.
- b) Biodiversity - no implications directly resulting from this report.
- c) Crime & Disorder - no implications directly resulting from this report.
- d) Environment & Climate Emergency - no implications directly resulting from this report.

## **Risk**

In decision making Councillors should give consideration to any risks to the Council and any action it can take to limit or negate its liability.

Effective internal audit is a statutory requirement defined in the Accounts & Audit Regulations 2015 (paragraph 5.1). Failure to undertake internal audit would be breach of that duty.

## **Social Value**

Social value is the positive change the Council creates in the local community within which it operates. Having an effective internal audit which evaluates the effectiveness of the Council's risk management, control and governance processes is a prerequisite of delivering social value.

## **Financial implications**

There are no financial implications arising directly from this report as the Council budgets for internal audit each year.

The work of the internal auditor is important to give assurance that the Council's risk management, control and governance processes are effective. Were these processes not effective then there could be adverse financial implications.

## **Recommendations**

Members are invited to:

1. Note this report and recommend to the Town Council that Auditing Solutions are appointed Internal Auditor for 2025-26.
2. That the appointment for 2026-27 be reviewed in March 2026.
3. That the Council review its internal audit service provision in 2026, inviting quotes from a number of suitably qualified providers and on the basis of that review to procure the internal audit service for 2027-28.