

Response to the External Auditor’s recommendation

To be approved by councillors and to be placed on the council’s website.

External Auditor’s recommendation (BDO LLP) received 11 th September 2024	Background to this recommendation	The councils remedy
<p>In the AGAR section 3, the external auditor noted the following:</p> <p>“To be in line with best practice we recommend that when minuting the appointment of the internal auditor, the council record that they have considered the independence of the appointed auditor on an annual basis.”</p>	<p>When the Council first engaged Lightatouch, it obtained a quotation and letter of engagement. It then carried on with the same auditor for subsequent years without noting any decision to re-engage each year. Neither did it record the independence of the internal auditor each year.</p>	<p>In the September 11th 2024 Full Council meeting, the council appointed a new internal auditor and checked for independence, recorded in minute 24.163e .</p> <p>“Councillors resolved to appoint Mulberry Local Authority Services as the new internal auditor and resolved that they have no relationship or conflict of interests with the auditor.”</p> <p>The clerk will ensure this is repeated annually.</p>