

Report to Full Council

Appointment of Internal Auditor for 2026/27

1. Purpose of Report

To seek Full Council ratification of the Finance and HR Committee's recommendation to appoint an Internal Auditor for the 2026/27 financial year.

2. Background

The Council is required to appoint an independent and competent Internal Auditor to carry out the annual internal audit of the Council's accounts, governance arrangements and internal control systems.

The Finance and HR Committee considered quotations for the provision of internal audit services and, following its review, resolved to recommend the appointment of **Working the Greener Way – Online (WGW Online)** as the Council's Internal Auditor for the 2026/27 financial year, with the option of entering into a fixed-price three-year agreement should the Council wish to do so.

3. Finance and HR Committee Recommendation

At its meeting held on **23rd June 2026**, the Finance and HR Committee considered the quotation received from **Working the Greener Way – Online (WGW Online)** and resolved to recommend to Full Council that WGW Online be appointed as the Council's Internal Auditor for the 2026/27 financial year.

4. Proposed Internal Audit Provision

WGW Online provides internal audit services to town, parish and community councils in England and Wales and offers a tailored audit programme designed to meet the statutory internal audit requirements for local councils.

The proposed service for Durrington Town Council would include:

- agreement of an Internal Audit Programme for 2026/27 tailored to the Council's requirements;
- access to the Council's Scribe accounting system through auditor access;
- **one interim audit day** to be carried out after 30 September 2026 conducted remotely;
- **one year-end audit day**, with provision for an additional day if significant issues are identified and agreed in advance with the Clerk & RFO;
- production of detailed written internal audit reports for both the interim and year-end audits;

- completion and authorisation of the Internal Audit section of the Council's Annual Governance and Accountability Return (AGAR); and
- general advice on finance and governance matters relating to audit for the duration of the contract.

The quotation proposes that the interim audit be carried out remotely and the year-end audit on site, with dates to be agreed with the Clerk & RFO.

5. Basis of Recommendation

In making its recommendation, the Finance and HR Committee took into account the following:

- WGW Online specialises in internal audit, forensic audit and governance support for town, parish and community councils in England and Wales;
- the service offered is specifically designed around the statutory internal audit requirements applicable to local councils and the AGAR process;
- the proposed audit programme includes both an interim and a year-end audit, together with detailed written reporting and support throughout the year;
- WGW Online has experience of working with councils of varying sizes, including other Wiltshire councils;
- references are available from a number of councils currently using the service; and
- the provider offers a structured and transparent audit process, including secure document handling and a clear audit trail.

The Committee was satisfied that the proposed auditor is suitably qualified and experienced to undertake the Council's internal audit requirements.

6. Financial Implications

The quotation submitted by WGW Online is as follows:

- **£510 plus VAT per audit day** for internal audit services;
- **£75 plus VAT per hour** for any additional work agreed in advance and in writing with the Clerk & RFO, should the need arise;
- mileage charged at **45p per mile** from the auditor's office to the nearest parking facility to the Council's office; and
- parking fees, where applicable, recharged at cost.

Based on the proposed programme of **one interim audit day and one year-end audit day**, the anticipated audit fee for 2026/27 would be **£1,020 plus VAT**, together with mileage and any parking charges. Additional work would only be incurred if significant issues arose and the Clerk & RFO agreed such work in advance.

WGW Online has also indicated that fees may be fixed for a period of three years if the Council wishes to enter into a longer-term service agreement.

7. Legal / Governance Implications

The Council is required to appoint an independent Internal Auditor to undertake an annual review of its internal controls and financial systems. As the Finance and HR Committee does not have delegated authority to make the appointment, the Committee's recommendation must be ratified by Full Council.

8. Options

Full Council may: 1. ratify the recommendation of the Finance and HR Committee and appoint **Working the Greener Way – Online** as the Council's Internal Auditor for the 2026/27 financial year; or 2. decline to ratify the recommendation and request that alternative quotations be considered.

9. Recommendation

It is recommended that Full Council ratifies the recommendation of the Finance and HR Committee and appoints **Working the Greener Way – Online (WGW Online)** as the Council's Internal Auditor for the 2026/27 financial year on the basis of the quotation received.