



Internal Audit Services for Town and Parish Councils

Audit Schedule

We generally carry out **two audits per year** as standard:

- **Interim Audit:** Focuses on **governance and accountability**, including procedural aspects such as Financial Regulations, Standing Orders, risk assessments, internal control systems, and policies.
- **Final Audit:** Concentrates on **financial matters**, including verification of the Annual Governance and Accountability Return (AGAR) and all supporting documentation for submission to external auditors.

This two-stage approach allows councils to **identify and address weaknesses** before the final internal audit report is completed.

Flexible and Responsive Service

We understand that each council has unique needs, so we're happy to offer **customised audit visit schedules** and respond to queries throughout the year. Our flexible service ensures your council receives the support it requires when it's needed most.

Sector Expertise and Independence

Mulberry LAS are founder members of the **Internal Audit Forum**, who work in partnership with the National Association of Local Councils (NALC) to promote continuous internal audit improvement in the local council sector.

One of our directors, Mark Mulberry, is the internal audit representative on the SAPPP, which is responsible for issuing proper practices about governance and accounts of smaller authorities.

Mulberry LAS, previously operating as part of **Mulberry & Co**, has over **20 years of experience** in conducting internal audits for local councils. Our team of internal auditors have deep sector knowledge and can rotate between clients to ensure **full independence** throughout your engagement.

In the 2025/26 financial year, we supported more than **350 councils** with their internal audit requirements, including:

- Small councils exempt from limited assurance reviews
- Larger town and parish councils managing **multi-million-pound budgets** and **complex financial systems**

Audit Location

Audits can be conducted **either on-site or remotely**, based on your council's preferences and circumstances.

We publish on our website an **annual internal audit guide**, which enables our councils to prepare for their audits by providing details of the information we review at each visit and reminding them of the publication requirements on the council's website.

Fees and Charges

Our pricing for internal audits for the financial year commencing **1 April 2026** is as follows:

- Precept below £1 million - **£80 per hour + VAT**
- Precept £1 million and above - **£85 per hour + VAT**
- **Travel costs** (for on-site visits) are billed at the standard prevailing **HMRC rate** from the home address of your assigned internal auditor. There are no charges for travel time

Audit Duration

We appreciate that every council is unique, and therefore it is not possible to determine in advance how long an internal audit may take. However, based on our experience and accounting for the known requirements, we estimate a full year's internal audit work will take the following:

Council Precept	Anticipated duration
Under £25,000 (exempt authorities)	4 – 6 hours per annum
Between £25,000 and £200,000	6 – 12 hours per annum
Between £200,000 and £2 million	8 – 15 hours per annum
Over £2 million	15 – 25 hours per annum

Engagement Options

We offer **one-year** and **three-year** engagement periods. If you commit to a **three-year term**, we guarantee that your hourly rate will remain **fixed for the full duration** of the agreement.

Added Benefits

As a client of Mulberry LAS, you will gain access to **discounted rates** on our **training programme for officers and councillors**. Details of upcoming courses can be found at:

www.mulberrylas.co.uk/training-programme

Contact Us

If you have any questions or require further information, please don't hesitate to get in touch with Andy Beams at andy@mulberrylas.co.uk or on 07428 647069.

We look forward to supporting your council's internal audit needs.