

# Bridget.C.Bowen Chartered Accountant

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Mrs Elizabeth Martin  
Clerk to Alton Parish Council  
Ivy House  
72, The Green  
Poulshot  
Devizes  
SN10 1RT

10 March 2023

Dear Mrs Martin

## **Alton Parish Council quotation for internal audit services**

Thank you for your invitation to submit a quotation for the supply of Internal Audit Services to Alton Parish Council for 2023-24.

Please find enclosed the quotation documentation setting out the scope and fees for undertaking the standard internal audit work.

This quotation is for the provision of internal audit work to enable me to give an opinion on the internal control objectives set out in the Annual Governance and Accountability Return. I will also test the Council's risk management, overall governance and compliance with the Transparency Code.

I confirm that I am a qualified Fellow Member of the Institute of Chartered Accountants in England and Wales and hold full Personal Indemnity Insurance cover. I am regulated by the ICAEW and licensed for public practice.

I am currently the appointed internal auditor to 30 Town and Parish Councils across Somerset, Gloucestershire Wiltshire and Dorset. This includes Cricklade Town Council, St Andrews and Nythe, Eldne and Liden Parish Councils in Wiltshire.

I was the external auditor for Town and Parish Councils across the country between 2002 and 2015 for Moore Stephens and then for Grant Thornton. Since 2018 I have assisted PKF Littlejohn over the summer to deliver the external audits. I believe this experience coupled with my work as an internal auditor gives me a unique insight into the finances, governance and issues that face this sector.

I enclose a copy of my resume for your information.

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**Bridget.C.Bowen**  
**Chartered Accountant**

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If you have any queries please do not hesitate to contact me. I look forward to hearing from you.

Yours sincerely

Kind regards



Bridget Bowen FCA

# **Bridget.C.Bowen**

## **Chartered Accountant**

**Alton Parish Council**

**Quotation for internal audit work for the year ended 31 March 2024**

### **STANDARD INTERNAL AUDIT**

#### **Scope of work**

- to check that appropriate accounting records have been kept properly throughout the year
- a test check of expenditure vouchers to the financial ledgers
- a test check on VAT reimbursement claims
- a review of Council minutes to ensure decisions are properly approved in accordance with the Council's Financial Regulations
- a review of risk assessment procedures
- a review of insurance cover arrangements
- a test check on budget information
- a review of the Council's reserves policy
- a test check of income recorded on bank paying in books, credits to the financial ledger and source documentation
- a review of staffing and payroll documentation
- a review of the asset and investments registers
- test check on the periodic and year-end reconciliation of bank accounts and investments
- a review of the accounting statements prepared during the year
- a review of the Council's compliance with the Transparency Code
- a review of the Council's compliance with the publishing requirements of the AGAR

Matters arising and recommendations will be discussed with the Responsible Financial Officer and a written report will be issued after each internal audit visit.

**Bridget.C.Bowen**  
**Chartered Accountant**

**Alton Parish Council**

**Quotation for internal audit work for the year ended 31 March 2024**

**STANDARD INTERNAL AUDIT**

**FEES**

**2023-24**

**£200 based on one year end review to take place before 30 June 2024.**

I am not registered for VAT

Included in the quoted fee above is an advice service on standard financial matters throughout the year.



Bridget Bowen FCA