To CONSIDER and APPROVE the internal audit arrangements for the year ending 31 March 2026 (email 20 August 2025)

Summary and recommendation

1. Councillors will recall that during the 2025 internal audit the auditing firm[1] ['the firm'] advised, *"And, finally, you may be aware that Auditing Solutions Ltd. is in the process of being sold as a going concern, in order to provide a continuation of this statutory requirement. So, with some sadness, this will be the last audit that I undertake for you (I need my retirement !)."*

2. I have emailed the firm asking for an update on the sale.

3. The firm has responded,

   "Thank you for your email. I apologise for not getting in touch with you before now. As Chris indicated in his email, we are in the process of selling the company, although we are aiming to sell it in two tranches, the first and smaller tranche being for the 2025-26 financial year, with the remainder being sold for 2026-27. Unfortunately, the process is taking longer than anticipated and we have yet to finalise arrangements for 2025-26 which is the main reason why I have not been in touch with you or Chris's other clients to advise what is happening and arrangements for the conduct of the 2025-26 IA reviews.

   Whilst Chris Hall has, as indicated in his email, relinquished virtually all of his workload for 2025-26 only retaining a few clients, I am pleased to advise that one of our other contractors is taking on some of his workload. Consequently, should you wish to continue using our services, we will be more than happy to assist. On the assumption that you may well be happy to remain with us, the 2025-26 audit will be undertaken by my colleague (Jack Turner) who would, as I believe Chris has done previously undertaken the review remotely following receipt of the necessary documents. Jack is a former Town Clerk North of Bristol, but now resides and works for a bank in Jersey: he has, however, undertaken a number of IA reviews for us during 2024-25.

[1] Auditing Solutions Ltd

Nick Baxter, Clerk and RFO
01 September 2025

Please do not hesitate to contact me on my mobile, as below, if you wish to discuss any of the above: I trust that you will wish to remain with us for 2025-26 and would appreciate your confirmation, one way or the other: I will then let Jack have your contact details so that he may contact you nearer the current financial year-end to make appropriate arrangements to complete the year's review and sign-off the AGAR IA Certificate."

4. On the basis of the above, I recommend we retain the firm for the 2026 internal audit using Jack Turner as the auditor. We will benefit from some continuity by using the same firm, while gaining from a new auditor reviewing our governance and documentations.

Nick Baxter, Clerk and RFO
01 September 2025