



Black Rose Solutions Limited

74 Leacroft Road
Penkridge
Staffs
ST19 5BU

0781 321 7576
sandie.morris@blackrosesolutions.co.uk

19th June 2021

Dear Ellen,

Outwoods Parish Council - Internal Audit 2020/21

I confirm that I have carried out an examination of your accounts and procedures, in accordance with the requirements of the Accounts and Audit Regulations 2015.

I can state that I have some concerns, detailed in the attached report.

I would also confirm that I am totally independent of your Council and have no contact, at any level, with any Member, employee or supplier.

Internal Audit Arrangements – it is not best practice to continue with the same Internal Auditor indefinitely, and I suggest that 5 years would be an appropriate time to consider a change of Internal Auditors. While familiarity has benefits and I endeavour to remain diligent and impartial, I believe it is preferable to have a new set of eyes periodically.

Your sincerely,

Mrs Sandra Morris ACMA