



INTERNAL AUDIT SERVICES SERVICE LEVEL AGREEMENT (SLA) 2025/26
COMMUNITY COUNCIL

CONTEXT

Cardiff Council's Internal Audit Services are designed to enhance and protect organisation value by providing risk based and objective assurance, advice and insight.

Internal Audit Services are undertaken in accordance with the Global Internal Audit Standards (GIAS) in the UK Public Sector, in accordance with the [Internal Audit Charter](#).

All audit work is allocated to an auditor with the necessary knowledge skills and experience, and their work is overseen and quality assured by a member of the Audit Management Team.

CORE SERVICE PROVISION

After the financial year-end, an internal audit will be completed in line with Annual Return requirements. The audit will:

- Provide an opinion on whether the Receipts & Payments account of the Community Council accurately reflects its financial activity and whether the Balance Sheet correctly states its financial position, based on records and explanations provided.
- Be conducted according to the Community Council needs and planned coverage.
- Be independent, risk-based, and include a selective review of compliance with key procedures and controls during the year.
- Summarise findings from examined areas.

- Report on internal control objectives and conclude whether, in all significant respects, these were achieved to an adequate standard throughout the year.

The Auditor will provide relevant recommendations, advice and guidance where it is considered that the control objectives have not been achieved to an adequately standard. The Auditor will engage with the external auditor as required for their work.

KEY LEGISLATION

The main legislation for community councils in Wales is the Local Government and Elections (Wales) Act 2021, which reformed the electoral framework and introduced the General Power of Competence. Other key laws include the Local Government Act 1972 defining council functions, the Local Government Act 2000 and Local Government (Wales) Measure 2011 granting well-being powers, and the Local Government Finance Act 1992 governing funding through council tax precepts.

ANNUAL CHARGE

The charge for the annual audit review is £500, based on an expectation that two chargeable audit days would be required.

In the event of control matters arising that require additional work these would be chargeable at an additional £250 per day, with the agreement of the client.

REVIEW

This SLA will be formally reviewed on an annual basis, whilst informal periodic reviews will also take place to monitor the effectiveness of the SLA. Where any issues are identified within the periodic reviews, resolutions will be discussed and agreed with the Client and/or their nominated representative at that time. These resolutions will also be taken into account and used to inform future SLAs as part of the formal annual review process.

SERVICE PROVIDER:

Chris Pyke

Audit Manager

Cardiff Council

County Hall

Atlantic Wharf

Cardiff CF10 4UW

CLIENT:

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AGREEMENT

Organisation: **xxxxxxx**

Contact Name: **xxxxxxx**

Signed: _____

Name (City of Cardiff Financial Services): **Chris Pyke, Audit Manager**

Signed (City of Cardiff Council Financial Services): _____

Date of Agreement: _____