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Jane Lee Town Clerk, Abergavenny Town Council, Town Hall, Cross Street, Abergavenny, NP7 5HD

Dear Jane

## **APPOINTMENT OF INTERNAL AUDITOR – 2019/20**

With reference to recent communications, I was disappointed to be informed that I had lost the appointment of Internal Auditor to the Town Council for the current financial year.

Since starting my small business approximately 6 years ago, Abergavenny Town Council has always been a valued and loyal customer and it has been both a positive and learning experience to have helped the Council to manage its financial governance arrangements through some difficult and turbulent times.

However the challenges posed by the introduction of new statutory audit requirements during a period of high staff turnover have been significant and consequently this has required an ever increasing input of my time and resources. This is the main reason that my annual fee has increased over the last few years, particularly as I have not chosen to submit claims for additional time or expenses incurred during the actual years of appointment.

I understand that my successor has offered their services at a significantly reduced fee level and in these difficult financial times, I can appreciate why the Council has decided to make the change. I would however like to reassure you and the Members that my fee proposal for 2019/20 (and indeed prior years) reflected the amount of experience, professionalism and particularly time input I anticipated would be required for the year. Consequently I believe the fee calculation process would satisfy any reasonable 'value for money' assessment, on a 'like for like' basis. To have quoted a significantly lower figure just to have retained the Town Council's appointment would have been unrealistic and unsustainable and ultimately would have undermined the professional approach I prefer to adopt.

Finally, it has been a privilege to have assisted the Town Council over the last 6 years and I wish you, the Council and the town of Abergavenny my best wishes for the future.

Yours sincerely

Stuart Bees CPFA