



2 School Villas
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Wellington
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TA21 0AF

Clare Smith
Toller Porcorum Parish Council

7th May 2025

Dear Clare,

Toller Porcorum Parish Council End of Year Audit May 2025

Parish & Parish Auditing Services have been appointed to undertake the internal audit for Toller Porcorum Parish Council. The End of Year audit was completed on 6th May 2025.

I can confirm that I am independent of the Parish Council.

As stated in the Letter of Engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year. In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements. This will be undertaken by the Council's appointed External Auditor.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These controls are included in the following report.

Thank you for all the information you have provided. I would be grateful if you could present this report at the next available meeting of Full Council.

Yours sincerely,

A black rectangular box redacting the signature of Paul Russell.

Paul Russell, Internal Auditor