

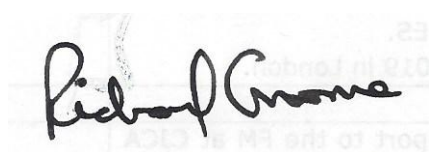
I have examined the records and administration methods via your Clerk, Caroline Higgins, as recommended in the SAPP Practitioner's Guide 2026/7, including:

- Bank reconciliation between stated balances and actual in bank
- Expenditure approval processes
- Supporting invoices
- Proper treatment and payment of VAT
- Annual budgetary process and Precept setting
- Assessment and mitigation of risks
- Precept setting and receipt
- Income received and any required treatment of grants
- Salary and PAYE arrangements for the Clerk
- Appropriate asset register
- General accounting statements, Day Books, explanation of significant variances, annual report for external audit
- Publication requirements, including compliance with Assertion 10

Item not covered in my audit: Petty Cash (there is none).

I am satisfied that all the above are in good order and have no observations nor reservations on any detail therein. We discussed the large fund balance on deposit and we noted that there are various plans to use this for community benefit, including, inter alia, new play equipment, highways projects, neighbourhood plan and other public works. The new path project this year was particularly representative of the Council's approach.

I am also content that the Clerk has made the Council aware of the current financial systems and procedures in place and the Council are comfortable with these.

A handwritten signature in black ink that reads "Richard Groome". The signature is written in a cursive style. In the background, there is a faint, mirrored watermark of the text "Richard Groome" and "Internal Auditor".

R L GROOME

Internal Auditor