

COUNTTESTHORPE PARISH COUNCIL YEAR END 31ST MARCH 2026

An Explanation of an answer of Assertion 6 of the AGAR

On receipt of the request for additional information from the External Auditor it became evident that the Parish Council Manager had failed to send an official letter of Scope of Engagement when appointing the Internal Auditor. Therefore the response to Assertion 6 of the AGAR has been amended to a 'No' response.

The letters of scope of engagement had previously been posted to the Internal Auditor up to the year 2021, however, on the appointment of the current Parish Council Manager, the letters have not been sent and the confirmation made informally by email only.

From the next appointment of the Internal Auditor, the draft letter of Scope of Engagement will be put to the Finance Working Party and the Parish Council and issued to the Internal Auditor on their appointment.