

NAVESTOCK PARISH COUNCIL FINANCIAL STATEMENT

The following statement is taken from the Navestock Parish Council Annual Governance and Accountability Return (AGAR), Form 3 Section 3 - External Auditor's Report and Certificate 2023/24 (PKF LITTLEJOHN LLP).

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority has confirmed that it has not complied with the governance Assertion in Section 1, Box 6 which is in relation to having an adequate and effective system of internal audit. The smaller authority should ensure that it appoints an internal auditor in compliance with Section 4 of the Joint Panel on Accountability and Governance Practitioners' Guide with particular reference to Sections 4.9 to 4.11 relating to independence.

Information has come to our attention indicating that the smaller authority has not published explanations for the 'No' responses given in respect of Assertion 6 on the Annual Governance Statement. Accordingly, the smaller authority must disclose this by responding 'No' to Assertion 3 of the Annual Governance Statement for 2024/25 and publish the reason for that 'No' response on its website when the 2024/25 AGAR is published.

In response to these comments, as directed, Navestock Parish Council has responded 'No' to Assertion 3 of the Annual Governance Statement for 2024/25. To satisfy the matters raised during the external auditors 2023/24 report, the following is an extract from our internal auditors (Stevenson & Co.) completion letter following their audit of the 2024/25 NPC accounts. From 2024/25 moving forward, as well as completing the annual internal audit of the NPC accounts, an additional 6 monthly audit is now also undertaken.

3. As an independent firm of Chartered Certified Accountants we are of the opinion that the internal controls operated by The Parish Council are adequate and satisfy the financial obligations and requirements of this authority.
4. We confirm that the AGAR 2024/25 Form 3 has been completed by The Parish Council and reviewed by this firm as Internal Auditor.
5. We can confirm that we carried out a 6 monthly internal audit of the Council's records and procedures.

Victor Simmons

Clerk & RFO to Navestock Parish Council

July 2025