

Albury Parish Council (Surrey)
BY EMAIL

DDI:
+44 (0)20 7516 2200
Email:
sba@pkf-l.com
Date:
03 November 2025
Our Ref:
SU0002
SAAA Ref:
SB00090

Albury Parish Council (Surrey)
Completion of the limited assurance review for the year ended 31 March 2025

Dear Ms Bishop-Wright

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Albury Parish Council (Surrey) for the year ended 31 March 2025. On 29 September 2025, we issued an 'interim' report in respect of our review of Albury Parish Council (Surrey)'s AGAR for the year ended 31 March 2025. We explained the reasons that we were unable to certify completion of the review at that time. We are now able to certify completion of the review. The final external auditor report and certificate is included for your attention as another attachment to the email containing this letter, along with a copy of Sections 1 and 2, on which our report is based, and a copy of our 'interim' Section 3 report. The smaller authority must publish these documents immediately and at the next meeting consider the final external auditor report and decide what, if any, action is required.

Action you are required to take at the conclusion of the review

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In summary, on receipt of our final external auditor report and certificate you are required to:

- Prepare a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose (a Word version is available on request).
- Publish the "Notice" along with the AGAR (Sections 1, 2 & 3) and our attached final report and certificate before 30 September 2025 (or as soon as possible where this date has passed), which must include publication on the smaller authority's website. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time that for which the Notice must be published. There is no requirement for the Notice to be publicly accessible for 5 years, as there is for the AGAR and the external

auditor report and certificate. The previous statute required 14 days; but it is now up to the authority to make this decision).

- Keep copies of the AGAR (Sections 1, 2 & 3) and the attached final report and certificate available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR plus the attached final report and certificate, remain available for public access for a period of not less than 5 years from the date of publication.

Fee

We enclose our fee note, on page 4 of this attachment, for the limited assurance review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://www.saaa.co.uk/audit-fees/>. This fee is statutory, must be paid and is due immediately on receipt of invoice, please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

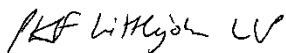
- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR by the submission deadline; or
- it was necessary for us to undertake additional work.

Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit Control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD. Please include the reference SU0002 or Albury Parish Council (Surrey) as a reference when paying by BACS.

Feedback on 2024/25

We would welcome feedback on your experiences with PKF Littlejohn LLP during the review for the year ended 31 March 2025. Such feedback is important to us to help us drive improvements in client service. If you wish to provide feedback, our satisfaction survey template can be used, which is available on our website: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>.

Yours sincerely



PKF Littlejohn LLP

Albury Parish Council (Surrey)

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2025

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for Albury Parish Council (Surrey) for the year ended 31 March 2025 has been completed and the accounts have been published. 2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection by any local government elector of the area of Albury Parish Council (Surrey) on application to: (a) _____ _____ _____ _____ (b) _____ _____ _____ 3. Copies will be provided to any local government elector of the area on payment of £____ (c) for each copy of the Annual Governance & Accountability Return. Announcement made by: (d) _____ Date of announcement: (e) _____	Notes This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years. (a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR (b) Insert the hours during which inspection rights may be exercised (c) Insert a reasonable sum for copying costs (d) Insert the name and position of person placing the notice (e) Insert the date of placing of the notice
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Ms Cj Bishop-Wright
Albury Parish Council (Surrey)
1 Mint Cottages
Park Road
Banstead
Surrey
SM7 3DS

Our ref SU0002
SAAA Ref SB00090
Invoice No. SB20253162
VAT No. GB 440 4982 50
Email: sba@pkf-l.com
Date: 03 November 2025

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2025	£315.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£315.00
VAT @ 20%	£63.00
TOTAL PAYABLE	£378.00

THIS IS A STATUTORY FEE WHICH MUST BE PAID. PAYMENT IS DUE ON RECEIPT OF INVOICE

The fees and charges are in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://www.saaa.co.uk/audit-fees/>

**For payments by cheque, please return the remittance advice with your payment to:
PKF Littlejohn LLP, Credit Control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London E14 4HD**

For payments by credit transfer, our bank details are:-

HSBC Bank plc
Address: 1-3 Bishopsgate, London, EC2N 3AQ
Sort Code: 40-02-31
Account number: 11070797
Account Name: PKF Littlejohn LLP
Please include SU0002 or Albury Parish Council (Surrey) as the reference.

For account queries, contact sba@pkf-l.com

Ms Cj Bishop-Wright
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1 Mint Cottages
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