



Drighlington Parish Council

The Community Hub
1, Moorside Approach
Drighlington BD11 1JF

Tel: 07984733352

Email: clerk@drighlingtonparishcouncil.gov.uk

Website: www.drighlingtonparishcouncil.gov.uk

9.d Internal Auditor Report 2025/2026 Actions

Dear Council

The Internal Audit Report for the 2025/2026 financial year identified:

- One recommendation.
- One matter raised by the External Auditor relating to the 2024/2025 financial year.

Details of these items are set out below.

Internal Audit Recommendation:

2021/2022 AGAR Section 3 (Audited)

The Internal Auditor noted that the signed hard copy and electronic copy of the 2021/2022 AGAR Section 3 (External Auditor Report and Certificate) could not be located. This document has been searched for on previous occasions but has not been found.

It should be noted that, in accordance with Regulation 13(2)(b) of the Accounts and Audit Regulations 2015, information relating to the 2021/2022 financial year will no longer be required to be displayed after the conclusion of the 2027/2028 financial year.

External Auditor Matter:

Fixed Asset Register – AGAR Box 9

The matter raised by the External Auditor relates to the Fixed Asset Register (AGAR Box 9) and the fact that the comparative figure for the 2023/2024 financial year was not restated to reflect corrections that were subsequently identified.

The Proper Officer has confirmed with PKF Littlejohn that the AGAR Box 9 figure for the 2025/2026 financial year does not require restatement, as the 2023/2024 comparative

year no longer forms part of the current AGAR reporting requirements. This was confirmed during a telephone conversation between PKF Littlejohn and the Engagement Lead on 1 June 2026.

Recommendation of the Proper Officer:

Having reviewed both matters, the Proper Officer recommends that no further action is required by the Council.

Kind regards,

Jill Davis

Jill Davis

Proper Officer to Drighlington Parish Council