

The Chairman  
Langford & Ulting Parish Council  
Fords Farm House  
Hatfield Road  
Langford  
Maldon. CM9 6QA

Dear Cllr Allen

**Internal Audit Visit: Langford & Ulting Parish Council 2024/25**

I have recently completed the end of year internal audit for 2024/25 for your Parish Council.

The internal audit covered the audit testing strategy set out in the current NALC accountability & Governance manual. This covers a "suggested approach to internal audit testing" covering 10 aspects ranging from proper bookkeeping right through to year-end procedures.

Initial discussions with the clerk/RFO confirmed any system/procedure changes to the internal controls from the previous period. A series of independent audit tests were then undertaken using the various financial records, vouchers, documents, minutes etc. to ascertain the efficiency and effectiveness of these internal controls.

A full check was carried out on the end of year documentation provided by the Parish Clerk to confirm the accuracy of the details to be submitted to the External Auditor.

We are satisfied that the information provided confirms the accuracy of the details to be shown in Section 2 of the Annual Return and therefore have signed section 4 of the Annual Return.

All of the internal control statements shown in section 4 of the Annual Return have been completed to show our opinion that they are adequate internal control systems for the Parish Council

I am pleased to report that the various procedures in place for the Council provide an acceptable standard of control and no other formal recommendations are made from the internal audit work carried out.

Yours sincerely



NEIL SPOONER