



Black Rose Solutions Limited

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21st April 2026

Dear Clare,

Quarnford Parish Council – Internal Audit 2025/26

I confirm that I have carried out an examination of your accounts and procedures, in line with the Practitioners Guide 2025 and in accordance with the requirements of the Accounts and Audit Regulations 2015.

I can state that I found no material errors, omissions or irregularities in your financial records and I have no significant concerns about your internal control procedures.

There has been an amendment to the annual return guidance and practitioners guide to clarify digital and data compliance. The council has made steps towards meeting these requirements, but is not yet fully compliant.

Please refer to the enclosed report for further details of the audit work covered.

I would also confirm that I am totally independent of your Council and have no contact with any Member or employee.

Yours sincerely,

S Morris

Mrs Sandra Morris ACMA

Enc
Full Internal Audit Report

Comments marked **REC** denote an issue recommended for action as it may affect the Internal Audit response on the AGAR (Annual Governance and Accounting Return).

Comments marked **note** are included for reference or information.

Items referenced **FR** – relates to clause in the council's financial regulations.

Items reference **PG** – relates to a clause in the practitioners Guide.

Items reference **TBC** – to be reviewed at the final visit