



Black Rose Solutions Limited

74 Leacroft Road
Penkridge
Staffs
ST19 5BU
0781 321 7576

sandie.morris@blackrosesolutions.co.uk

5th May 2026

Dear Clare,

Audley Rural 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.

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