

Email

To: clerk@uptonbishop.gov.uk Date: 17 October 2024

Organisation: Upton Bishop Parish Council Our ref: HE0121

From: sba@pkf-l.com Your ref:

Dear Ms Mitchell

We issued our final report and certificate for Upton Bishop Parish Council on 28 September 2024 which contained an 'except for' matter, in relation to the fact that the internal auditor had reported matters in respect of the publication of the prior year AGAR. We have since reviewed the information provided and confirm that the 'except for matter' should not have been raised. We have updated our records accordingly for this error. Once we issue our opinion and certify closure we are unable to reissue our report; however this email may be published alongside the final report and certificate for clarification.

We apologise for any inconvenience caused.



Kind Regards

SBA Team
For and on behalf of PKF Littlejohn LLP
sba@pkf-l.com

Tel: +44 (0)20 7516 2200 • www.pkf-l.com
PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

If there are any problems receiving this message please telephone +44 (0)20 7516 2200

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