

Agenda item 6

For approval – External Auditor’s Conclusion of Audit report for 2025/26

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On 24 September 2026 we received notification of PKF Littlejohn’s (the External Auditors) completion of their review of Frome Town Council’s Annual Governance & Accountability Return (AGAR) for 2025/26.

Their closure letter can be found in [Appendix 6.1 on the website here](#), the signed 2025-26 AGAR in [Appendix 6.2 on the website here](#) and the External Auditor’s Report and Certificate for 2025/26 in [Appendix 6.3 on the website here](#).

The External Auditor made some comments in the ‘Except for’ section found in the Certificate Appendix which are self-explanatory. All the comments and recommendations were discussed in detail with the External Auditor and have already been addressed or are tabled for approval at November’s Council meeting - revised Financial Regulations following review and approval by the Internal Auditor.

The Notice of conclusion of audit was placed on our website and the Town Hall notice board on 24 September 2026 and will remain in place for one month. The published AGAR remains available on request for public access for a period of not less than 5 years.

Recommendations

1. Note the comments of the External Auditor in the Except for section of the Certificate
2. Approve the External Auditor’s 2025/26 report