

## **Seaford Town Council Statement regarding Section 1 – Assertion 2 of the 2025–2026 Annual Governance and Accountability Return (AGAR)**

Section 1, Assertion 2 – At the time of preparing the 2025–2026 AGAR, Seaford Town Council answered ‘Yes’ to this assertion, being satisfied that it had met the core requirements of the assertion. This was supported by the Town Council's Internal Auditor, Parish and Town Audit Services, whose 2025–2026 Internal Audit Report concluded that the Town Council had met the criteria relating to this assertion.

On Monday 22 June 2026, the Town Council received correspondence from its External Auditor, PKF Littlejohn LLP, detailing the outcome of their investigation into an objection received in respect of the 2023–2024 AGAR concerning fees receivable for sports pitch hire charges.

Following the original objection, the Town Council completed an investigation during 2024–2025. As a result of that investigation, the Council resolved to implement changes which included bringing the sports pitch hire, fees and management of bookings in-house. Due to the existing contractual arrangements with Lewes District Council and its grounds maintenance contractor, together with the procurement of a replacement grounds maintenance contract, these revised arrangements could not practically be implemented until 1 April 2026. Since that date, all sports pitch bookings and associated income have been administered directly by Seaford Town Council in accordance with its Financial Regulations.

The feedback received from PKF Littlejohn LLP is that the Town Council should consider its response to Section 1, Assertion 2 of the 2025–2026 AGAR, as the revised arrangements were not implemented until after the end of the 2025–2026 financial year.

The correspondence from PKF Littlejohn LLP was received after the agenda and supporting reports for the Full Council meeting of 25 June 2026 had been published. As a result, it was not possible to amend and reissue the AGAR documentation within the ‘3 clear days’ statutory notice period whilst still complying with the statutory deadline of 30 June 2026 for approval of the AGAR.

Following receipt of the correspondence, the Responsible Financial Officer sought advice from the Town Council's Internal Auditor and discussed the matter with PKF Littlejohn LLP. The advice received was that the Town Council should proceed with consideration of the AGAR as published, and should inform Members that this statement would accompany the publication.

Accordingly, the Proper Officer and Responsible Financial Officer have considered the correspondence received from PKF Littlejohn LLP together with the advice received from the Council's Internal Auditor and remain satisfied that the Town Council's response to Section 1, Assertion 2 was made in good faith, based on the information and professional advice available at the time the AGAR was prepared. The Council acknowledges that PKF Littlejohn LLP will reach its own conclusion as part of its review of the 2025–2026 AGAR and may determine that it is appropriate to raise an 'except for' matter in relation to Section 1, Assertion 2.