Final External Auditor Report and Certificate 2024/25 in respect of Seaford Town Council ES0088

Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor's limited assurance opinion 2024/25

On 24 September 2025, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2025. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

1) Section 1, Assertion 2 has been incorrectly completed and should have been answered 'No'. In our prior year report we raised an "except for" matter in respect of non-compliance with Financial Regulations regarding fees receivable for sports hire charges during the 2023/24 financial year. However, our report was not issued until June 2026 and therefore the smaller authority was not able to act on our report when completing and approving the 2024/25 AGAR. When the issue was first identified, as a result of an objection to the 2023/24 AGAR, the smaller authority commissioned an investigation into the matter. This took place during 2024/25 but it has taken time to resolve as the fee management had been outsourced to a third party via the District Council and the smaller authority was unable to get a satisfactory response from the District Council on the matter. The smaller authority therefore resolved to exit the contract with the District Council but this has taken time as it was tied in with the grounds maintenance contract and alternative arrangements had to be put in place before the whole contract

PKF Littlejohn LLP
30 Churchill Place
Canary Wharf, London
E14 5RE

T: +44 (0)20 7516 2200
pkf-l.com

could be taken in house. The smaller authority has confirmed that from 1 April 2026 all pitch hire fees are now collected in house in line with its policies and financial regulations. The smaller authority should however consider its response to Assertion 2 on the 2025/26 AGAR.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

PKF Littlejohn LLP

PKF Littlejohn LLP
31/08/2026

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