



Ms Budd  
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**Date:**  
23 September 2022

**Our Ref:**  
SF0156

**SAAA Ref:**  
SB03526

## Gislingham Parish Council

Dear Ms Budd

We issued our external report and certificate for Gislingham Parish Council on 20 September 2022 which contained an 'other matter' in relation to the period for the exercise of public rights being less than 30 consecutive working days in length.

We had been informed during the course of our work that the original period for the exercise of public rights was from 27 June to 29 July 2022. Since issuing our External Audit Report the authority has informed us that they had submitted a revised period for the exercise of public rights which ended on 5 August 2022, and has confirmed to us that the notice and AGAR were displayed on the Gislingham Parish Council website for the entire duration of that period. Accordingly the period for the exercise of public rights was valid and the smaller authority is not required to tick 'No' to Assertion 4 of the Annual Governance Statement for 2022/23.

As you are aware, once we issue our opinion and certify closure we are unable to reissue our report; however this letter may be published with the External Auditor Report for clarification.

Kind regards

For and on behalf of PKF Littlejohn LLP

Enclosure