

Dear Ms Harris

Further to our receipt of the attached objection during the public rights period, we would be grateful if the Council could complete the following actions by 31 December 2020:

1. Please provide confirmation that the 3 objectors are registered as electors of the Council.
2. Please provide a detailed response, with supporting evidence as appropriate, to each point raised by the objectors. This should be addressed to ourselves.

We will write to the Council in due course once we have reviewed the submissions in detail and may request further information in order to carry out our additional work as required under the NAO auditor guidance note [AGN04](#). We estimate that this is most likely to be after the start of next year, due to the number and risk profile of the challenge files that are currently open. The costs are set by [SAAA](#) and additional work as a result of challenge correspondence received is carried out by an engagement lead at a cost to the Council of £355 per hour.

You will receive an interim external auditor report (with no certificate of completion) before the end of this month for publication on your website, this will explain that our work is ongoing due to challenge correspondence received.

Kind regards

SBA Team

For and on behalf of PKF Littlejohn LLP