



Our ref: 979/1835099

23 July 2025

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Dear Clerk

Annual Governance and Accountability Return for the Year ended 31 March 2025

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2025.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The audited version(s) of the Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

We draw your attention to the following points:

- We note that the council did not commence their Public Rights Period until 10th June 2025 which is after the earliest possible period that would satisfy the Audit and Accounts Regulations 2015. Per the regulations, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July. Going forwards, for any differences between the council's chosen commencement date and the earliest possible period (which for this year would have been a period commencing on 3rd June 2025), please could you provide us with a reason why this is the case.
- The Internal Auditor has wrote 'N/Applicable' for control objective F on their report. Although this is in line with our expectations as the council do not hold petty cash, the 'Not covered' box should contain a tick as well as an explanation being provided.
- Per the Internal Auditor's Report, the Internal Auditor answered 'Not applicable' to control objective F which suggests that the council does not operate a petty cash system and so referencing petty cash (even as a nil balance) on the bank reconciliation seems unnecessary. We would suggest the reconciliation schedule is updated to remove it if the council do not operate such a system.

Partners: Andy Hancock FCCA, Carolyn Rossiter FCA, Mohamed Mavani FCA, Matthew Grief CTA TEP, Nick Bairstow FCA, April Foster FCCA, John Harvey BFP ACA FCCA, Tim Woodgates CTA FCCA, Jen Nixon FCCA MAAT, Michelle Watson FCCA, Robert Pluck FCCA, Gemma Roger FCA, Amanda Ety FCA.

Associates: Paul Nash FCCA, Lorna Bloor FCCA, Hannah Sardeson FCCA, Ben Higgins FCCA. Registered to carry on audit work in the UK and regulated for a range of investment business activities; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales. An independent member firm of Moore Global Network Limited – members in principal cities throughout the world. This firm is not a partner or agent for any other Moore firm and is a separate partnership with offices in Corby, Peterborough and Northampton.



- We note that the email address used to submit the council's AGAR and supporting documentation does not appear to belong to the council. Paragraph 1.26 of JPAG Practitioners' Guide 2024 states every authority should have an email account that belongs to the council and to which the council has access. This may be due to timing of transfer between systems, however from 1 April 2025 this became a mandatory requirement and the council will need to consider whether it is fully compliant.

A template Notice of Conclusion of Audit form is available in the useful documents section on our website using the following link <https://www.moore.co.uk/sectors/public-sector/smaller-authorities>.

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

A handwritten signature in black ink that reads 'Moore'.

Moore

Encs.