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Date: 14 August 2024

Dear Ms Khan

Completion of the audit for the year ended 31 March 2023

We have completed our audit for the year ended 31 March 2023 and I have pleasure in enclosing the certified Annual Governance and Accountability Return. The External Auditor's Certificate and Report is given in Section 3.

If there are any significant matters arising from the audit, they are summarised in the External Auditor's certificate in Section 3. If we have identified minor scope for improvement we have recorded this on page 2 of this letter. The Council must consider these matters and decide what action is required. In most cases this will be self-evident. In some instances we have referred to further guidance available, in particular, in the publication "*Governance and Accountability for Local Councils – A Practitioners' Guide (England) 2023*". This can be obtained via your NALC or SLCC branch, or downloaded free of charge.

Action you are required to take:

The Accounts and Audit (England) Regulations 2015 set out what you must do at the conclusion of the audit. In summary, you are required to:

Publish (which must include publication on the authority's website) a statement **on or before 30 September to confirm:**

- that the audit has been concluded and that the statement of accounts has been published;
- the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.
- Keep copies of the Annual Governance and Accountability Return for purchase by any person on payment of a reasonable sum.
- Ensure that the Annual Governance and Accountability Return remains available for public access for a period of not less than five years beginning with the date on which the Annual Governance and Accountability Return was first published.

Forvis Mazars LLP

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The Accounts and Audit (England) Regulations 2015 do not specify the period the Completion Notice needs to be on the council's website but this period must be reasonable.

Minor scope for improvement in 2023/2024

The Council has left Box 11a in Section 2 of the Annual Governance and Accountability Return (AGAR) blank. Although the answer could be inferred from other answers on the AGAR the Council should ensure all boxes are filled in, marking nil or not applicable where appropriate.

The 2021/22 figure for cash and cash equivalents in the accounting statement were correctly restated and a reason provided but the figure was not headed 'restated' to confirm the differences from the previous year's annual return. In future, if prior year figures are restated, the Council should head the column or figure as 'restated'.

The bank reconciliation provided by the Council included receipts and payments within the cash book balances which are not consistent with the total receipts (boxes 2 and 3) and total payments (boxes 4, 5 and 6) in the Annual Governance and Accountability Return. In future the Council should ensure all receipts and payments figures per the cash book are consistent with the AGAR when preparing the bank reconciliation.

Email Management

The Practitioner's Guide (March 2024), points 5.210 and 5.211 respectively state that:

- All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name.
- To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.

If the Council has not created a generic email address by 31 March 2025, then this could result in either a qualification or other matter on the 2024/2025 AGAR.

Accessibility Regulations

We are aware that the Accounts and Audit Regulations requirement for a physical 'wet ink' signature on the original AGAR, does not allow parish council's to fully comply with the Accessibility Regulations. The National Audit Office are aware that the two pieces of legislation are not compatible, therefore smaller authorities are advised to make it clear on their website that the document is a scan and will not be fully compliant with the Accessibility Regulations.

Audit fee

Our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at [Audit Fees | Smaller Authorities' Audit Appointments \(saaa.co.uk\)](https://saaa.co.uk/Audit-Fees-Smaller-Authorities-Audit-Appointments) will follow.

We would be grateful if you could arrange for this to be paid at the earliest opportunity.

We have made an additional charge as we were required to either write to you or send back your Annual Governance and Accountability Return for amendment and undertake additional work. This charge is shown separately on our fee note.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Gavin Barker', with a stylized flourish extending to the right.

Gavin Barker
Engagement Lead
For and on behalf of Forvis Mazars LLP