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Date: 1 August 2023

Dear Mr Walton

### **Completion of the limited assurance review for the year ended 31 March 2023**

We have completed our limited assurance review 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 review, 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) 2022*". 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 external auditor's review. In summary, you are required by 30 September 2023 to:

Publish (which must include publication on the authority's website) a statement:

- that the limited assurance review has been concluded and that the statement of accounts has been published;
- of 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.

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

***Minor scope for improvement in 2023/24***

Although the Council provided explanations for all significant variances the reasons initially given for unusual income or expenditure in a particular year were insufficient, so it was not possible to determine if the variance was sufficiently explained from the information submitted for audit. In future, all explanations provided on the variance analysis should be fully explained.

In undertaking the review of the 2022/23 Annual Governance and Accountability Return it came to our attention that in 2023 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to start the period of 30 working days for the public to inspect the accounts the day after the AGAR was published and to do so as soon as possible after it was approved. The Council should ensure that in 2023/24 they comply with the Regulations and respond no to the relevant assertion in its Annual Governance Statement.

***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 limited assurance review which is in accordance with the audit fee scales set by SAAA, and available at <http://www.localaudits.co.uk/fees.html> will follow.

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

Yours sincerely



**Cameron Waddell**

Partner

For and on behalf of Mazars LLP