



Our ref: 979/1395865

25 September 2023

Ms T Goss
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www.moore.co.uk

Dear Theresa

Annual Governance and Accountability Return for the Year ended 31 March 2023

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2023.

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 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:

If the council does not operate a petty cash system, 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.

The Council is required to approve Section 1 and 2 of the return individually in a specified order and the minutes reflect this. However as the minute references used were the same on both sections 1 and 2 this was not clear on the face of the return. Best practice would be to record separate sub references in the minutes and reflect the full minute references of these on the return so the order of approval is more easily identified.

A Notice of Conclusion of Audit form is available, if required, on our website using the link here <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' in a cursive style.

Moore

Encs.