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Date: 28 August 2024

Dear Mrs Pritchard

### **Completion of the audit for the year ended 31 March 2024**

We have completed our audit for the year ended 31 March 2024 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 2024/2025**

In undertaking the review of the 2023/24 Annual Governance and Accountability Return it came to our attention that in 2024 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. In 2024 there is more than 1 day between the public rights period on the publication date. The Council should ensure that in 2023/24 they start the public rights period the day after the unaudited AGAR and completion notice are published on the Council's website.

The accounting statement at Section 2 contains the following error, which was not corrected because the value was immaterial: previous year Box 9 figure is £39,080 when should be £39,030. In future, the Council should ensure that the Annual Governance and Accountability Return is accurate and complete.

The Council has left Boxes 11a and 11b in Section 2 of the Annual Governance and Accountability Return (AGAR) blank. Although the answers 'No' and 'N/A' can be inferred from other answers on the AGAR the Council should ensure all boxes are filled in.

### **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://www.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.

Yours sincerely



**James Collins**

Director

For and on behalf of Forvis Mazars LLP