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Date: 29 September 2025

Dear Mr Wardle

Completion of the limited assurance review for the year ended 31 March 2025

We have completed our review for the year ended 31 March 2025 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) 2024*. 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 review. 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 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 the period the Completion Notice needs to be on the council's website, but this period must be reasonable.

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Minor scope for improvement in 2025/2026

The bank reconciliation was difficult to follow because it did not include cash book figures. In future the Council should use the standard proforma provided in our guidance or in the Practitioner's Guide when preparing the bank reconciliation.

The Internal Auditor answered "No" to Objective L as they reviewed the Council's old website, which did not contain the required information. Following a call with the Clerk on 12 September 2025, it was confirmed that the Council has transitioned to a new .gov.uk website and the old site is in the process of being deleted. The Clerk confirmed that the required information is being transferred to the new site. In future, the Council should ensure that the Internal Auditor is directed to the correct website where all relevant transparency information is published.

In undertaking the review of the 2024/25 Annual Governance and Accountability Return (AGAR) it came to our attention that the announcement date of the elector's rights period was the same day the Annual Governance Statement had been approved. The elector's right period should be announced the working day after the AGAR has been approved and shared on a free to access website in accordance with the Accounts and Audit Regulations (2015). The Council should ensure that in 2025/26 they announce the elctors rights period the working day after the AGAR has been approved and shared on a free to access website therefore complying with the Regulations.

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)** 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