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Ms L Lawson
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Date: 12 September 2025

Dear Ms Lawson

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.

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 2025/2026

In undertaking the review of the 2024/25 Annual Governance and Accountability Return it came to our attention that in 2025 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 as soon as possible after they were approved. The Council should ensure that in 2025/26 they start the public rights period the day after the unaudited AGAR and completion notice are published on the Council's website.

Although the Council provided explanations for all significant variances the reasons initially given in the current year did not include an explanation for the change in Box 9, fixed assets. Although an explanation for the change in Box 9 was subsequently obtained in future should there be a change in the value of Box 9 this should be fully explained and quantified.

We note that upon initial submission the Council provided meeting minutes that were dated outside the financial year 2024/25 for the purposes of confirming the Council's risk management arrangements in 2024/25. In future, the Council should ensure that all documentation submitted for the annual return is correct and accurate when first submitting.

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.

Yours sincerely



Gavin Barker
Engagement Lead
For and on behalf of Mazars LLP