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Date: 16 October 2025

Dear Mr Robin

### **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.*

#### **Forvis Mazars LLP**

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## Minor scope for improvement in 2025/2026

In undertaking the review of the 2024/25 Annual Governance and Accountability Return (AGAR) 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 AGAR as soon as possible after it was approved. The Council should ensure that in 2025/26 they comply with the Regulations.

The Internal Control Objective (O) 'the Council has met its responsibilities as a trustee' was ticked 'not applicable' by the internal auditor. Given that the Council has trust funds and had met its responsibilities the box should have been ticked 'Yes'. In future, the Council should ensure the AGAR is accurate and complete.

The Council has answered boxes 11a & 11b as 'No' in Section 2 of the AGAR. Given that the Council has trust funds and had met its responsibilities the box should have been ticked 'Yes'. In future, the Council should ensure the annual return is accurate and complete.

Although the Council provided explanations for all significant variances the reasons initially given for unusual income or expenditure in a particular year did not always include values, 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 quantified.

The internal control objective (K), 'if the Authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt', was ticked 'yes' by the internal auditor when the Council was not exempt in 2023/24. The box should have been ticked 'not covered'. In future, the Council should ensure the AGAR is accurate and complete.

## Amendment to the Practitioners' Guide 2025 in respect of email addresses

There have been amendments to the requirements of the Practitioner's Guide 2025. We would encourage you to read through the new guide and the summary of changes that have been made, both of which are available on the National Association of Local Councils (NALC) website.

In line with the information contained in the Practitioners' Guide 2025, an additional assertion will be added to the Annual Governance and Accountability Return for 2025-26. This relates to Digital and Data Compliance. We wish to draw your attention to the proper practices section, specifically point 1.47 which states

*"Every authority must have a generic email account hosted on an authority owned domain, for example [clerk@abcparishcouncil.gov.uk](mailto:clerk@abcparishcouncil.gov.uk) or [clerk@abcparishcouncil.org.uk](mailto:clerk@abcparishcouncil.org.uk) rather than [abcparishclerk@gmail.com](mailto:abcparishclerk@gmail.com) or [abcparishclerk@outlook.com](mailto:abcparishclerk@outlook.com) for example".*

It is therefore expected that all Councils are using '.gov.uk' or '.org.uk' email addresses in 2025-26.

## 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) will follow.

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

Commitment to achieving net zero

We've made an important change to how we handle post - and sustainability is driving it.

In line with our net zero targets, we encourage digital communication wherever possible. However, should it be necessary for you to communicate with us by post, our correspondence address is **30 Old Bailey, London, EC4M 7AU**.

Yours sincerely



**James Collins**

Director

For and on behalf of Forvis Mazars LLP