

Mr D Boulton  
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20 September 2019

Dear Mr Boulton

### **Completion of the audit for the year ended 31 March 2019**

We have completed our audit for the year ended 31 March 2019 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) 2010*". 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:

- that the audit 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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We are registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861.

VAT number: 839 8356 73

***Minor scope for improvement in 2019/20***

Although the Council provided explanations for all significant variances 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 detailed and quantified.

The internal control objective (F), 'petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for', was ticked 'yes' by the internal auditor when no petty cash was held by the Council. The box should have been ticked 'not covered' or N/A and an explanation provided if no petty cash held. In future, the Council should ensure the annual return is accurate and complete.

The internal control objective (K), 'if the Authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt', was ticked 'yes' by the internal auditor when the Council was not exempt in 2017/18. The box should have been ticked 'not covered'. In future, the Council should ensure the annual return is accurate and complete.

The Council has left the website address box blank. Although the website could be easily found the Council should ensure all boxes are filled in, marking nil or not applicable where appropriate.

***Audit fee***

We enclose our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at <http://www.localaudits.co.uk/fees.html>

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

***Mazars Green Policy***

Protection of the environment in which we live and operate is part of Mazars' values and principles and we consider it to be sound business practice. One of our impact areas is to reduce our consumption of paper per staff member by 5% year on year.

In order to help us to achieve this, we will only be returning a hard copy of your AGAR to the council on request. Please email us no later than **31 October 2019** if you require a hard copy of your AGAR otherwise we will securely dispose of it.

Yours sincerely



**Cameron Waddell**  
Partner