

Our ref: 979/1397406

27 September 2023

Mr K Brooks  
South Leigh and High Cogges Parish Council  
Keble House  
Church End  
South Leigh  
OX29 6UR

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Headway Business Park  
3 Saxon Way West  
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[www.moore.co.uk](http://www.moore.co.uk)

Dear Mr Brooks

### **Annual Governance and Accountability Return for the Year ended 31 March 2023**

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2023.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

#### **Authorities who have not claimed exemption**

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

#### **We draw your attention to the following points.**

- The Internal Auditor originally included their 'not covered' responses in the 'yes' column. An amended form was received with the responses in the correct column.
- The Council is required to approve Section 1 and 2 of the return individually in a specified order and the minutes reflected this. However as the minute references used were the same on both sections 1 and 2 this was not clear on the face of the return. Best practice would be to reflect a full reference so the order of approval is more easily identified.
- Incomplete information was provided with the initial supporting data submitted for review with regards to the bank reconciliation, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.
- In respect of variance information we require that all variances are explained, with numeric support, to within 15% of their comparative or £500 whichever is greater.



A Notice of Conclusion of Audit form is available, if required, on our website using the link here <https://www.moore.co.uk/sectors/public-sector/smaller-authorities>.

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

A handwritten signature in cursive script that reads 'Moore'.

**Moore**

Encs.