



Our ref: 979/1629172

16 September 2024

Mrs K Moore
Ulverston Town Council
Ulverston Town Council Office
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ULVERSTON
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www.moore.co.uk

Dear Clerk

Annual Governance and Accountability Return for the Year ended 31 March 2024

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2024.

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 audited version(s) of 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.

- As part of our intermediate testing, we have noted that the Council have not minuted their consideration of the reappointment of the internal auditor each year. Whilst we understand that the same auditing company has been used to undertake the internal audit work for several years now, please note that per Paragraph 4.11 of JPAG Practitioners' Guide 2023 that the independence of the appointed firm should be reviewed every year and preferably minuted as part of a Council discussion.
- Explanations for significant variances were provided on comparing actual to budgets. In future these need to be provided comparing current year to the previous year.

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



This 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 black ink that reads 'Moore' in a cursive style.

Moore

Encs.