



Our ref: 979/1723552

3 February 2025

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Dear Clerk

**Letter of Clarification to be read in conjunction with the External Auditor's Report on the Annual Governance and Accountability Return for the Year Ended 31 March 2024**

Following the issuing of our External Auditor Report and Certificate (Section 3) of the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2024, you have provided information in relation to the matters reported by us, which shows our report contained inaccurate information.

Moore are not able to re-open a review once it has been certified, nor can we revise the report once it has been issued. We therefore provide the following clarifications which should be published with the External Auditor Report and Certificate 2023/24:

In respect of the following statement within 'Except for the matters':

*"A review of the Finance Section on the Council's website has found that the Council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access which includes publication on the Council's website. The Council amended their return in the prior year during the 2022/23 audit process however the amended version of the return has not then been published on the Council's website. The Council should bring this into line with the regulations as soon as practically possible."*

Following receipt of the signed external auditor report, the Council have shown us evidence which shows that all required information is available for public access however this is split into two different sections of the Council's website which are the Annual Return section and the External Audit section.

Therefore by way of clarification, the authority had correctly published the amended version of the 2022/23 return in line with the regulations and the point raised as an except for matter on our 2023/24 Report of the External Auditor was unnecessary.

Yours sincerely

**Moore Smaller Authorities Team**

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