



Our ref: 979/1638260

26 September 2024

Mr C Evans
Oakham Town Council
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Oakham
LE15 6LN

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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.

- The Council is required to approve Section 1 and 2 of the return individually in a specified order and the minutes should reflect this. 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 provide an individual minute reference or sub-reference for the approval of each section and reflect this reference on the return so the order of approval is more easily identified.
- On the bank reconciliation, the council listed their accounts as 'Account 1, Account 2 etc...' In future, all accounts held should be listed with their name or reference on the bank reconciliation, in order to provide sufficient information as per Section Two of the Practitioner's Guidance, Accounting Statements, Line 8.
- Insufficient information was provided with the intermediate testing supporting data submitted for review with regards to minutes evidencing the discussion of points raised on the external audit report. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.
- Per the internal auditors report, the internal auditor answered 'not covered' to control objective F which suggests that the council does not operate a petty cash system and so referencing petty cash on the bank reconciliation seems unnecessary. We would suggest the reconciliation schedule is updated to remove it if the Council do not operate such a system.



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 cursive script that reads 'Moore'.

Moore

Encs.