

Our ref: 979/1878288

30 September 2025

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Dear Clerk

### **Annual Governance and Accountability Return for the Year ended 31 March 2025**

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2025.

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.**

- Please note than the Annual Internal Audit Report was not sent to us with the initial submission. Please would you ensure this document is included within the initial submission going forwards.
- The published Notice of Public Rights requires the name, position and contact details of the person to contact to exercise public rights to be entered at line 2(b) on the form to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). The name has been missed from the notice this year. The council should ensure this is completed in the future.
- The council is required to approve Section 1 and 2 of the return individually in a specified order and the minutes should reflect this. 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.
- 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. We note that this is a repeated point.
- We note that the council did not commence their Public Rights Period until 1st July 2025 which is after the earliest possible period that would satisfy the Audit and Accounts Regulations 2015. Per the regulations, section 12 (3)(a) and proper practices require that

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**Associates:** Paul Nash FCCA, Lorna Bloor FCCA, Hannah Sardeson FCCA, Ben Higgins FCCA. Registered to carry on audit work in the UK and regulated for a range of investment business activities; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales. An independent member firm of Moore Global Network Limited – members in principal cities throughout the world. This firm is not a partner or agent for any other Moore firm and is a separate partnership with offices in Corby, Peterborough and Northampton.



following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July. Going forwards, for any delay between the council's approval of the AGAR and the notice of public rights period chosen, please could you provide us with a reason why this is the case.

- It was identified on the full internal auditor report, that the internal auditor tested the objectives required to be considered on the basis of the evidence presented to them, which may imply not all evidence was available. Whilst we note that it is the Authority's responsibility to set the parameters under which the Internal Auditor completes their review work, we would expect this to cover all of the areas required to as part of the internal auditor's scope of work.
- Please note that the council is required under paragraph 1.6 of the Practitioners Guide 2024 to publish the reasons for a No responses on Section 1 Annual Governance Statement. Whilst we feel that assertion 7 this year is self explanatory, the council must publish the reasons in future.
- With regards to payment approval lists within the minutes of council meetings, we would recommend that the clerk ensures these are as accurate as possible with regards to invoice numbers, invoice dates etc. The template appears to have space for these items just not completed.
- Please note that when making amendments to the AGAR following the initial submission, this should be done by initialling and dating the amendment on the original AGAR provided.

A template Notice of Conclusion of Audit form is available in the useful documents section on our website using the following link <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

**Moore**

Encs.