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Date: 19 August 2026

Dear Ms Kinsella

Completion of the limited assurance review for the year ended 31 March 2026

We have completed our review for the year ended 31 March 2026 and I have pleasure in enclosing the certified Annual Governance and Accountability Return. The External Auditor's Certificate and Report is given in Section 3.

If there are any significant matters arising from the review, they are summarised in the External Auditor's certificate in Section 3. If we have identified minor scope for improvement we have recorded this on page 2 of this letter. The Council should consider these matters and decide what action is required. In most cases this will be self-evident. In some instances we have referred to further guidance available, such as the Smaller Authorities Proper Practices Panel Practitioners' Guide (England) 2026/27. This can be obtained via your NALC or SLCC branch, or downloaded free of charge at the following website: https://www.nalc.gov.uk/resource/practitioners-guide-2025.html.

Please also note that a copy of the 2026/27 Practitioner's Guide has now been released and is available, alongside a summary of the summary of changes from the 2025 version, at the following website: https://www.nalc.gov.uk/resource/practitioners-guide-2026-27.html. We would encourage all authorities to become familiar with this document ahead of preparing their 2026/27 Annual Governance and Accountability Returns.

Action you are required to take:

The Accounts and Audit (England) Regulations 2015 set out what you must do at the conclusion of the review. In summary, you are required to:

Publish (which must include publication on the authority's website) a statement **on or before 30 September to confirm:**

- that the review has been concluded and that the statement of accounts has been published;
- of the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.

- Keep copies of the Annual Governance and Accountability Return for purchase by any person on payment of a reasonable sum.

- Ensure that the Annual Governance and Accountability Return remains available for public access for a period of not less than five years beginning with the date on which the Annual Governance and Accountability Return was first published.

The Accounts and Audit (England) Regulations 2015 do not specify the period the Completion Notice needs to be on the council's website, but this period must be reasonable.

Minor scope for improvement in 2026/27

No minor issues identified.

Amendment to the Practitioners' Guide 2026/27 in respect of Section 2 Box 11 Trust Fund Transactions

As part of the Accounting Statements (Section 2), the authority is asked to confirm whether there are any trust fund transactions included in the figures. Box 11 has been amended to state the authority should answer based on whether trust fund transactions have been excluded from the AGAR.

We wish to draw attention to a change within the 2026/27 Practitioner's Guide (point 2.32) which confirms the authority will need to respond 'Yes' where the figures include trust fund transactions. We would encourage all authorities to familiarise themselves with the 2026/27 Practitioner's Guide (available on the NALC website) ahead of completing their 2026/27 AGAR.

Accessibility Regulations

We are aware that the Accounts and Audit Regulations 2015 requirement for a physical 'wet ink' signature on the original AGAR, does not allow parish council's to fully comply with the Accessibility Regulations. The National Audit Office are aware that the two pieces of legislation are not compatible, therefore smaller authorities are advised to make it clear on their website that the document is a scan and will not be fully compliant with the Accessibility Regulations.

Audit fee

Our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at **Audit Fees | Smaller Authorities' Audit Appointments (saaa.co.uk)** will follow.

If your invoice is not as expected, please check the audit fee scales via the link above as your fee band may have changed.

We would be grateful if you could arrange for this to be paid at the earliest opportunity.

Commitment to achieving net zero

We've made an important change to how we handle post - and sustainability is driving it.

In line with our net zero targets, we encourage digital communication wherever possible. However, should it be necessary for you to communicate with us by post, our correspondence address is **30 Old Bailey, London, EC4M 7AU**.

Yours sincerely

J.C. Cl

James Collins
Director
For and on behalf of Forvis Mazars LLP