

Our ref: 979/1835093

23 July 2025

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Adderbury Parish Council  
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[www.moore.co.uk](http://www.moore.co.uk)

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:**

- Per the internal auditors report, the Internal Auditor noted 'Not applicable' to control objective F which suggests that the council does not operate a petty cash system and so referencing petty cash (even as a nil balance) 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. In addition to this, if no petty cash is held then we would expect a 'Not covered' response from the internal auditor to this control objective and a basic explanation stating 'none held' or 'not operated'. Please bring this to the attention of the internal auditor.
- We note that the council did not commence their Public Rights Period until 10 June 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 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 differences between the council's chosen commencement date and the earliest possible period (which for this year would have been a period commencing on 3 June 2025), please could you provide us with a reason why this is the case.



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

A handwritten signature in black ink that reads 'Moore' in a cursive script.

**Moore**

Encs.