

Our ref: 979/1640394

29 September 2024

Mr D Reilly
Lea Marston Parish Council
4 School Lane
Lea Marston
Sutton Coldfield
B76 0BW

Moore East Midlands
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ
T 01536 461900

Moore East Midlands
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ
T 01733 397300

www.moore.co.uk

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.
- Please note that all figures entered on Section 2 of the annual return should show in round numbers, and in such a way that boxes 1 to 6 still sum to box 7 in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2023 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.23 of JPAG Practitioners' Guide 2023. Please could you ensure this is corrected on any future returns.
- The internal auditor has ticked 'Yes' to control objective F on the Annual Internal Audit Report which suggests that the council operates a petty cash system. The council's bank reconciliation shows no petty cash balance. Therefore, it is not clear whether or not a petty cash system is being operated by the council. When submitting the bank reconciliation going forwards, please could you make it clear whether or not the Council operate a petty cash system.

- As part of our review, it was noted that no agendas or minutes of Parish Council meetings have been published on the Council's website. Best practice is that all Smaller Authority Councils should follow the Transparency Code and that minutes are published for the benefit of the public.

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



Moore

Encs.