



Our ref: 979/1391034

18 September 2023

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Dear Rebecca

**Letter of Clarification to be read in conjunction with the External Auditor's Report on the Annual Governance and Accountability Return for the Year Ended 31 March 2023**

Following the issuing of our External Auditor Report and Certificate (Section 3) of the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2023, you have provided information in relation to the matters reported by us, which shows our report contained inaccurate information.

Moore are not able to re-open a review once it has been certified, nor can we revise the report once it has been issued. We therefore provide the following clarifications which should be published with the External Auditor Report and Certificate 2022/23:

In respect of the following statement within 'Except for the matters':

*"It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of Section 2 of the Annual Governance and Accountability Return. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practice requires that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that."*

By way of clarification this point should have read:

*"It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of Section 2 of the Annual Governance and Accountability Return. Regulations 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents. In order to fully demonstrate that these requirements have been met best practice is that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that. On this occasion the council has provided that the announcement was published following the closure of the meeting approving the return."*

Yours sincerely

**Moore  
Smaller Authorities Team**