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Date: 27 September 2024

Dear Ms Johnson

Completion of the audit for the year ended 31 March 2024

We have completed our audit for the year ended 31 March 2024 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 audit, 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 must 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, in particular, in the publication "*Governance and Accountability for Local Councils – A Practitioners' Guide (England) 2023*". This can be obtained via your NALC or SLCC branch, or downloaded free of charge.

Action you are required to take:

The Accounts and Audit (England) Regulations 2015 set out what you must do at the conclusion of the audit. 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 audit has been concluded and that the statement of accounts has been published;
 - 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 2024/2025

As part of its Annual Governance and Accountability Return submission the Council is required to provide for audit explanations for significant variances between the 2022/23 and 2023/24 figures in Section 2. Such explanations support the Council's own understanding of its financial performance. For 2023/24 the Council provided insufficient explanation of its variances because not all variances above the tolerance level were initially quantified and explained. Although all significant variances were subsequently quantified and explained by the Council, the Council should ensure this is completed as part of the initial submission of its AGAR.

The bank reconciliation provided by the council did not include cashbook figures to reconcile to the bank statements. In future, the Council should use the standard proforma provided in our guidance when preparing the bank reconciliation.

Email management

There have been amendments to the requirements of the Practitioner's Guide in relation to email management and the use of '.gov.uk' domains. The March 2024 version of the Practitioner's Guide, points 5.210 and 5.211, state that:

- All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name.
- To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.

While the Practitioner's Guide 2024 does not mandate the use of '.gov.uk' email addresses, we would expect the Council and its councillors to have a generic email address to use for official Council correspondence. If the Council and councillors are not using generic email address by 31 March 2025, then this could result in either a qualification or other matter on the 2024/2025 AGAR.

Accessibility regulations

We are aware that the Accounts and Audit Regulations 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 \(saaa.co.uk\)](https://saaa.co.uk) will follow.

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

We have made an additional charge as we were required to either write to you or send back your Annual Governance and Accountability Return for amendment and undertake additional work. This charge is shown separately on our fee note.

Yours sincerely



James Collins

Director

For and on behalf of Forvis Mazars LLP