

Ms J Sadler
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24 September 2018

Dear Ms Sadler

Completion of the audit for the year ended 31 March 2018

We have completed our audit for the year ended 31 March 2018 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) 2010*". 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:

- that the audit 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 signed off accounts need to be on the council's website but this period must be reasonable.

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We are registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861.

VAT number: 839 8356 73

Minor scope for improvement in 2018/19

In undertaking the review of the 2017/18 Annual Governance and Accountability Return it came to our attention that the Council values certain Assets like War Memorials and Donated Assets that do not hold any resale intrinsic value at a high amount. The Council is advised to state these fixed assets at £1 i.e. the proxy cost for assets of this nature in accordance with the guidance in part 5 of the 2018 Practitioner's Guide.

Audit fee

We enclose our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at <http://www.localaudits.co.uk/fees.html>

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

Yours sincerely



Cameron Waddell
Partner