

Mrs D Plant  
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21 August 2019

Dear Mrs Plant

### **Completion of the audit for the year ended 31 March 2019**

We have completed our audit for the year ended 31 March 2019 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 Completion Notice needs 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](http://www.auditregister.org.uk) under reference number C001139861.

VAT number: 839 8356 73

***Minor scope for improvement in 2019/20***

The Council has left Box 11 in Section 2 of the Annual Governance and Accountability Return (AGAR) blank when it should have been ticked 'not covered'. Although the answer could be inferred from other answers on the AGAR the Council should ensure all boxes are filled in, marking nil or not applicable where appropriate.

The internal auditor left assertion (m) blank when it should have been ticked 'not covered'. Although the answer could be inferred from other answers on the AGAR the Council should ensure all boxes are filled in, marking nil or not applicable where appropriate.

We were unable to locate a bank reconciliation in the Annual Governance and Accountability Return submission although one was provided promptly on request and the Council maintain it had been provided with the submission. The bank reconciliation was difficult to follow as it did not explicitly state that the bank statement and cash book were the balances being reconciled. The bank reconciliation is a key management control and in future the Council should ensure that it is provided as part of the Annual Governance and Accountability Return submission.

***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.

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.

***Mazars Green Policy***

Protection of the environment in which we live and operate is part of Mazars' values and principles and we consider it to be sound business practice. One of our impact areas is to reduce our consumption of paper per staff member by 5% year on year.

In order to help us to achieve this, we will only be returning a hard copy of your AGAR to the council on request. Please email us no later than **31 October 2019** if you require a hard copy of your AGAR otherwise we will securely dispose of it.

Yours sincerely



**Cameron Waddell**  
Partner