

Our ref: 979/1846823

8 August 2025

Ms W Bates  
Saint Helen Without Parish Council

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](http://www.moore.co.uk)

Dear Clerk

### **Annual Governance and Accountability Return for the Year ended 31 March 2025**

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2025.

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 did not review its risk assessment during the year, which has been correctly noted on Assertion 5, Section 1 Annual Governance Statement and The Annual Internal Audit Report. The council should ensure that this is reviewed promptly and then annually in the future.
- Per the internal auditors report, the Internal Auditor answered 'Not covered' to control objective F which suggests that the council does not operate a petty cash system and so referencing petty cash (even as a nil balance) on the bank reconciliation seems unnecessary. We would suggest the reconciliation schedule is updated to remove it if the council do not operate such a system.
- In future if errors are noted by the council which you wish to amend after the AGAR has been submitted to the external auditor or the public rights period has been commenced please draw it to the attention of the auditor prior to making the change.

A template Notice of Conclusion of Audit form is available in the useful documents section on our website using the following link <https://www.moore.co.uk/sectors/public-sector/smaller-authorities>.

**Partners:** Andy Hancock FCCA, Carolyn Rossiter FCA, Mohamed Mavani FCA, Matthew Grief CTA TEP, Nick Bairstow FCA, April Foster FCCA, John Harvey BFP ACA FCCA, Tim Woodgates CTA FCCA, Jen Nixon FCCA MAAT, Michelle Watson FCCA, Robert Pluck FCCA, Gemma Roger FCA, Amanda Eddy FCA.

**Associates:** Paul Nash FCCA, Lorna Bloor FCCA, Hannah Sardeson FCCA, Ben Higgins FCCA. Registered to carry on audit work in the UK and regulated for a range of investment business activities; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales. An independent member firm of Moore Global Network Limited – members in principal cities throughout the world. This firm is not a partner or agent for any other Moore firm and is a separate partnership with offices in Corby, Peterborough and Northampton.



The 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

A handwritten signature in black ink that reads 'Moore'.

**Moore**

Encs.