

Ms J McGeeney
Ingleby Barwick Town Council
The Rings Community Hub
The Rings
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Stockton on Tees
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Date: 23 September 2022

Dear Ms McGeeney

Completion of the audit for the year ended 31 March 2022

We have completed our audit for the year ended 31 March 2022 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) 2021*". 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.

Minor scope for improvement in 2022/23

Although the Council provided explanations for all significant variances the reasons initially given for unusual income or expenditure in a particular year did not always include values, so it was not possible to determine if the variance was sufficiently explained from the information submitted for audit. In future, all explanations provided on the variance analysis should be quantified.

The Council correctly restated boxes 3,6 and 7 of the 2020/21 column to reflect income and expenditure accounting but it also annotated boxes 2 and 9 as restated to reflect amendments already made on the 2020/21 AGAR. In future, the Council should only mark boxes as restated if the values have changed from the audited AGAR published with the completion notice in the previous year.

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 <http://www.localaudits.co.uk/fees.html> will follow.

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

Yours sincerely



Cameron Waddell
Partner
For and on behalf of Mazars LLP