

We have completed our review of the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2025. Please find attached the following documents:

- A copy of sections 1 and 2 of the AGAR on which our report is based along with our external auditor report and certificate (Final Report).
- Notice of conclusion template
- Fee note

The external auditor report and certificate details any matters arising from the review. The smaller authority must consider these matters and decide what, if any, action is required.

### **Minor scope for improvement**

During our review we are bringing to your attention the following points for minor scope for improvement:

- The authority does not use a generic email address hosted by an authority owned domain. This is becoming an explicit requirement for 2025-26 and will require a positive confirmation of compliance by way of a new Assertion 10 'Digital and data compliance' within Section 1 of the AGAR. We recommend the council reviews paragraph 1.47 onwards of the Practitioners Guide 2025 for further information and guidance.
- The inspection period for the exercise of public rights was more than 30 working days. The regulations are specific and providing too many days should be avoided.
- Boxes 1 to 6 do not add up to Box 7 by £1. Rounding should be checked to ensure not only the correct figure is used for box 7 but the numbers add up correctly.

### **Action you are required to take at the conclusion of the review**

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements. Attached is word template for you to use.

- Publish the Notice of conclusion along with the certified AGAR (sections 1, 2 and Final Report) which must include publication on the smaller authority's website.
  - Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
  - Ensure that sections 1, 2 and Final Report of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.
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