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Date: 5 October 2023

Dear Ms Young

RE: Audit of AGAR for the year ended 31 March 2023

Thank you for your email of 29 September 2023, in which you requested additional information about our comments in the audit report.

We are happy to provide clarifications, below. It should be noted that while this letter may be published along with the audit report, it is not intended to replace it.

Paragraph in audit report: "In undertaking the review of the 2022/23 Annual Governance and Accountability Return it came to our attention that in 2023 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to provide electors with a period of 30 working days including the first 10 working days of July, to inspect the accounts. The Council should ensure that in 2023/24 they comply with the Regulations and respond no to the relevant assertion in its Annual Governance Statement as the assertion is retrospective and refers to compliance during the relevant financial year rather than in respect of it."

Reason for inclusion: Per the Accounts and Audit Regulations, the Council is required to provide electors with a period of exactly 30 working days for the inspection of the accounts (excluding weekends and bank holidays), including the first 10 workings days of July. The Council started the inspection period on Thursday 15 June 2023 and the period ended on Thursday 27 July 2023. This period is 31 working days inclusive and thus is not compliant with the requirement for the period to last exactly 30 working days.

Yours sincerely



Thomas Backhouse
Audit Assistant Manager
For and on behalf of Mazars LLP