MOORE

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Our ref: 979/1877567

29 September 2025

Ms A Barnes
Warborough Parish Council
The Greet Memorial Hall
171 Thame Road
Warborough
Wallingford
Oxfordshire
OX10 7DH

Dear Clerk

**Annual Governance and Accountability Return for the Year ended 31 March 2024**

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2024.

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.**

- Please note that the notice of public rights form was not provided to us on the initial submission of the AGAR and supporting documentation, which we were able to obtain from the website. Please would you ensure this document is included within the initial submission going forwards.

- The Council is required to approve Section 1 and 2 of the return individually in a specified order and the minutes should reflect this. As the minute references used were the same on both sections 1 and 2 this was not clear on the face of the return. Best practice would be to provide an individual minute reference or sub-reference for the approval of each section and reflect this reference on the return so the order of approval is more easily identified.

- Please note that all figures entered on Section 2 of the annual return should show in round numbers, and in such a way that boxes 1 to 6 still sum to box 7 in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2023 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.23 of JPAG Practitioners' Guide 2023. Please could you ensure this is corrected on any future returns.

- On the bank reconciliation, the council listed their accounts as 'Account 1, Account 2 etc…' In future, all accounts held should be listed with their name or reference on the bank reconciliation, in order to provide sufficient information as per Section Two of the Practitioner's Guidance, Accounting Statements, Line 8.

- 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.

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

This 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

Moore

**Moore**

Encs.