

Our ref: 979/1146092

27 September 2022

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Dear Debbie

Letter of Clarification to be read in conjunction with the External Auditor's Report on the Annual Governance and Accountability Return for the Year ended 31 March 2022

Our report included the following statement within 'Except for the matters':

'The announcement date provided on the Notice of Public Rights showed that the period was announced (published) on the same day as it commenced. This is contrary to the Accounts and Audit Regulations 2015, Part 15(3) which states this should be published no later than one day before the date of that commencement. In future the Council needs to provide a minimum of 1 day as notice prior to the commencement of the period of public rights.'

This point was also raised in the prior year. The Council's failure to correct this issue indicates that they should have answered 'No' to Assertion 7 of the Annual Governance Statement.

Various failures, including the above, in relation to the Notice of Public Rights and approval of the AGAR were noted in the 2021 External Audit report. As that year's Notice of Public Rights and AGAR were prepared within the year to 31 March 2022, the Annual Governance Statement should include 'no' answers to Assertions 1 and 4 as well as they relate to events in the financial year rather than the AGAR for the year which is prepared following the passing of the year end date.'

Together with the following statement within 'Other matters'

The Annual Internal Auditor Report has also incorrectly answered 'Yes' to assertions relating to the Notice of Public Rights that was published during the year under review. This includes assertions M and N which were items we noted as incorrect on our 2020/21 report.

On receiving your correspondence, we have reviewed our file and confirm that an internal human error occurred and only the first point within the 'Except for' section should have been raised on our report to you.

We have investigated the issue and taken steps to ensure it cannot occur in the future and sincerely apologise for the error.

As we are unable under the legislation to re-issue a certified report, this letter should be published with it, by way of explanation.

Yours sincerely


Smaller Authorities Team