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Date: 5 October 2023

Dear Mr Hughes

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, as 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: "The Council submitted an inaccurate bank reconciliation in the Annual Governance and Accountability Return submission for audit review. The bank reconciliation is a key management control and in future the Council should ensure that it is prepared accurately as part of the Annual Governance and Accountability Return submission".

Reason for inclusion: The JPAG Practitioner's Guide, point 2.6, states "all figures in Section 2 of the Annual Governance and Accountability Return need to agree to the authority's primary accounting records". The initial bank reconciliation provided by the Council did not reconcile to the Cash and Cash Equivalents (Box 8) figure on Section 2 of the Annual Governance and Accountability Return (AGAR), so we determined the above requirement had not been met.

We wish to clarify that we did receive an amended bank reconciliation from the Council during the course of our review which did reconcile the figures per the bank statement to the figures per the AGAR.

We hope that these provide suitable clarifications for the paragraphs in our report. Please let us know if we can be of any further assistance.

Yours sincerely

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

Mazars LLP

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