



Our ref: 979/1626344

11 September 2024

Ms E Weston-Webb
Cossington Parish Council
9 Bennetts Lane
Cossington
Leicestershire
LE7 4UP

Moore East Midlands
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ
T 01536 461900

Moore East Midlands
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ
T 01733 397300

www.moore.co.uk

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 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.
- The Council is required to approve Section 1 and 2 of the return individually in a specified order and although the minutes record this, the minute references used were the same on both sections 1 and 2 and therefore 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.
- 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

A handwritten signature in black ink that reads 'Moore' in a cursive style.

Moore

Encs.