MOORE

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Our ref: 979/1877305

29 September 2025

Ms C Nash
Stratford Upon Avon Town Council
Stratford-upon-Avon Town Council
Town Hall
Sheep Street
CV37 6EF

Dear Clerk,

Annual Governance and Accountability Return for the Year ended 31 March 2025

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2025.

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

- Upon review, general reserves appear to be held at a low level. The council should keep this under review and ensure that they have sufficient general reserves to cover expenditure. Per Paragraph 5.34 of JPAG Practitioners' Guide 2024, best practice suggests this should generally be at least 3 months expenditure as a minimum. These cannot include ring fenced funds and should avoid including funds which are designated for another purpose.

- Although the council have confirmed monthly bank reconciliations are performed and checked, it is not evidenced in the minutes that a review took place. Going forwards the council should ensure that the review is discussed at council meetings and the minutes are clear on what actions have been completed including information such as who performed the check, what the check entails and whether the reconciliation is approved. It would also be advisable for that person to sign and date the reconciliation to support the minute.

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

The 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

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Encs.