MOORE

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mooreeastmidlands.co.uk

Our ref: 979/2097245

12 August 2026

Mr G Mundy
Grove Parish Council
Council Office
Old Mill Hall, School Lane
Grove
Wantage
OX12 7LB

Dear Clerk

Annual Governance and Accountability Return for the Year ended 31 March 2026

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2026.

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:

- The responsibility for establishing and maintaining an adequate and effective system of internal audit rests with the council. As part of best practice guidance for internal audit, every authority should ensure that they have a letter of engagement covering the roles and responsibilities of the internal auditor along with other areas noted under Paragraph 4.13 of SAPPP Practitioners' Guide 2025. We note that the council historically have had such a letter however if such document cannot be found we suggest a new letter of engagement is obtained or the scope of the Internal Auditor's work is provided to the council and agreed each year when re-appointment is discussed and minuted.

A template Notice of Conclusion of Audit form is available in the useful documents section on our website mooreeastmidlands.co.uk/sectors/smaller-authorities/smaller-authorities-agar-forms/

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.