

Our ref: 979/2125471

25 September 2026

Mrs S Groth
Witney Town Council
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Witney
Oxfordshire
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T 01536 461900

Moore East Midlands
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T 01733 397300
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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 point:

- Upon review, general reserves are being held at a low level. We are aware that the council is aware and that the clerk is monitoring the position. Per Paragraph 5.34 of the SAPPP Practitioners' Guide 2025, best practice suggests this level should 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.

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



Moore
Encs.