



Our ref: 979/1607762

12 August 2024

Charlbury Town Council
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Dear Clerk

Letter of Clarification to be read in conjunction with the External Auditor's Report on the Annual Governance and Accountability Return for the Year Ended 31 March 2024

Following the issuing of our External Auditor Report and Certificate (Section 3) of the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2024, you have provided information in relation to the matters reported by us, which shows our report contained inaccurate information.

Moore are not able to re-open a review once it has been certified, nor can we revise the report once it has been issued. We therefore provide the following clarifications which should be published with the External Auditor Report and Certificate 2023/24:

In respect of the following statement within 'Other matters':

"Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was not provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission."

We have reviewed our email inboxes and confirm that a human error had occurred when filing the email that contained the response from the Council. We would have anticipated the hours worked to have been provided alongside the hourly rate when submitting the explanation of variance for Box 4 on the initial submission of information. Therefore, the other matter raised should read as follows:

"Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was provided on request. The parish council should in future ensure that all the necessary supporting financial information is provided with their annual submission."

Yours sincerely

Moore Smaller Authorities Team

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