



Our ref: 979/2104276

21 August 2026

Mrs A Field
Benson Parish Council
Benson Parish Hall
Sunnyside
Benson
Wallingford
Oxfordshire
OX10 6LZ

Dear Clerk

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

mooreeastmidlands.co.uk

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 Internal Auditor has written 'N/Applicable' for control objective F on their report. Although this is in line with our expectations as the council do not use a cash payment system nor hold cash, the 'Not covered' box should contain a tick as well as an explanation being provided. Please could the council bring this point to the attention of the internal auditor.

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.

Partners: Carolyn Rossiter FCA, Mohamed Mavani FCA, Matthew Grief CTA TEP, April Foster FCCA, John Harvey BFP ACA FCCA, Tim Woodgates ACA CTA FCCA, Jen Nixon ACA FCCA MAAT, Michelle Watson FCCA, Robert Pluck FCCA, Gemma Roger FCA, Amanda Etty FCA.

Associates: Paul Nash FCCA, Lorna Bloor FCCA, Hannah Sardeson FCCA, Ben Higgins FCCA, Leanne Plumptre FCA, Chloe Hickman FCCA MAAT. Registered to carry on audit work in the UK and regulated for a range of investment business activities; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales. An independent member firm of Moore Global Network Limited – members in principal cities throughout the world. This firm is not a partner or agent for any other Moore firm and is a separate partnership with offices in Corby, Peterborough and Northampton.