



Our ref: 979/1998183

10 April 2026

Ms E Ireton
Wigton Town Council
Community Centre
Market Hall, Church Street
WIGTON
CA7 9AA

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

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.

- The Internal Auditor has provided a 'yes' response to control objective F on the Annual Internal Audit Report which suggests that the council operates a petty cash system. The council's bank reconciliation shows no petty cash balance. Therefore, it is not clear whether or not a petty cash system is being operated by the council. When submitting the bank reconciliation going forwards, please could you make it clear whether or not the council operate a petty cash system.

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

Moore

Encs.

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

Associates: Paul Nash FCCA, Lorna Bloor FCCA, Hannah Sardeson FCCA, Ben Higgins FCCA, Leanne Plumpton 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.