

Our ref: 979/2104240

21 August 2026

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

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:

- We note that the council have restated the figures entered in boxes 4 and 6 of the comparative column on Section 2 of the Annual Governance and Accountability Return due to PAYE and pension costs being incorrectly included within admin costs. These amendments have been appropriately initialled and dated by the clerk. Both figures are shown in the boxes therefore it is not immediately clear which are the original figures and which are the restated figures. In future, please could you cross out the original figures to make it clearer to the reader.

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.