Date	Title	Status	Owner	**Status update 17 Feb 2025**
Dec 24	Bus Stop Meadside	Obtain quotes for further cutting back of vegetation and clearing the hard standing.	JW	Requested TLGO carry out the work.
June 24	Repair surface	Footpath Meadside to Overy surface refurb.	Clerk & RB	OCC Highway Schemes replied will be considered for next FY but will inspect to see if areas need making safe.
Aug 24 Jan 25	Watling Lane	Footpath overgrown Clerk to chase OCC re removal of dead trees	DPC/Clerk	OCC do not have capacity to clear the shrubs done by volunteers last time. Tree officer to inspect trees w/c 20 Jan awaiting reply.
Aug 24 Jan 25	Basketball Court	Surface loose and court lines requested	BW Clerk	Cleaning completed Court lining, will obtain requote as not a full size court.
Aug 24	White Lines on highway	To improve parking in area of the village white lines to be requested.	MA & BW Clerk	**Completed** All the lining done
Sept 24 Jan 25	Recreation Ground	New pedestrian gate closure very strong	MC Clerk	Sovereign Inspection done quoted to realign gates, Clerk progressing other options.
Sept 24	Tree Survey	DPC Tree Survey 2 trees need attention. Two other Trees resident has raised issue with overhanging their garden add these to quote	Clerk	**Completed** works New tree quote awaited
Sept 24	Village Fete	PTA have suggested would DPC support	BW	Sports clubs have agreed to run this. Clerk to advise any legals.
Ongoing	A4074	Barrier repair	Clerk	One section completed OCC do not know where it is in contractors schedule out of OCC Officers hands now. Will let me know if they reply.
Dec 24	Footpath	Path to bus stop on A4074 dark, and slippery with fallen leaves.	RB	**Completed** Area cleared.

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

www.moore.co.uk

2024 SAAA covering letter for Signed External Audit report and enclosing fee note
Our ref: 979/1731666

18 February 2025

Ms J Welham
Dorchester Parish Council
26 Folly Green
Woodcote
Reading
RG8 0ND

Dear Clerk

Annual Governance and Accountability Return for the Year ended 31 March 2024

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2024.

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.

- Per the internal auditor's report, the internal auditor answered 'not covered' to control objective F which suggests that the council does not operate a petty cash system therefore the bank reconciliation template should in future be updated to remove references to petty cash (even as a nil balance) to ensure this is clear.

- The Council is required to approve Section 1 and 2 of the return individually in a specified order and the minutes should reflect this. As the minute references used were the same on both sections 1 and 2 this was not clear on the face of the return. Best practice would be to provide an individual minute reference or sub-reference for the approval of each section and reflect this reference on the return so the order of approval is more easily identified.

- We note that the internal auditor has entered 'Dorchester on Thames Parish Council' which is inconsistent with the new name of the Parish Council of 'Dorchester Parish Council'. Please could you bring this to the attention of the internal auditor to ensure the updated name of the Parish Council is used on all reports going forwards to avoid any confusion for readers.

A template Notice of Conclusion of Audit form is available on our website using the following link https://www.moore.co.uk/sectors/public-sector/smaller-authorities.

This 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.

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Dorchester Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

• summarises the accounting records for the year ended 31 March 2024; and
• confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2023/24

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Section 2 of the AGAR was submitted without the trust fund disclosures in Box 11a and Box 11b completed. Since it appears that the Council are not a sole trustee based on trust fund disclosures on other sections, the response to Box 11a and Box 11b should have been 'No' and 'N/A' respectively.

The Council provided explanations to explain the significant variances in Boxes 3, 4, 6 and 9 on Section 2 of AGAR from the prior year to the current year. Whilst the explanations were reasonable, no values have been provided in order to support those explanations as is required by the Practitioners' Guide. The Parish Council should in future ensure that explanations with supporting figures are provided to help explain any variance in the boxes exceeding £500 to within 15%.

Other matters not affecting our opinion which we draw to the attention of the authority:

There are several matters responded as 'No' within the Governance Report and Internal Auditor's Report. We have received adequate explanation from the clerk in respect of these items and anticipate that procedures are being introduced or strengthened so that they are not issues in future years.

The Internal Auditor has answered 'Not Covered' to control objective L on the Annual Internal Audit Report. This control objective does not solely relate to the Transparency Code and therefore in future we would expect the Internal Auditor to cover this area, or for the council to ensure by other means that it is satisfying its publication requirements.

3 External auditor certificate 2023/24

We certify~~/ do not certify*~~ that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

~~*We do not certify completion because:~~

External Auditor Name

MOORE

External Auditor Signature Moore

Date 12/02/2025

Dorchester Parish Council Payment list February 2025

Code	Date	Description	Supplier	Net	VAT	Total
Storage	10/02/2025	Storage	Q Transport (Oxford) Ltd	97.30	19.46	116.76
Dorchester Flyer	13/02/2025	Buses	Going Forward Buses CIC	50.00	0.00	50.00
Dog/General wastebins/dispensers	14/02/2025	Dog & Waste Bins	Shield Maintenance Ltd	283.61	56.72	340.33
Pavilion Maintenance/Elec/Water	19/02/2025	Pavilion Water	Castle Water	28.41	0.00	28.41
Pavilion Maintenance/Elec/Water	22/02/2025	pavilion electricity	SSE Southern Electric	272.50	13.62	286.12
Audit-internal/External	27/02/2025	External Audit 2023-24	Moore East Midlands	420.00	84.00	504.00
Expenses	27/02/2025	Postage	Jenny Welham	6.85	0.00	6.85
Grass cutting/strimming	27/02/2025	Winter clearance work	The Landscape Group Oxford	1,395.00	279.00	1,674.00
Parking Signage etc	27/02/2025	car parking Rec	Uma Sharma	40.00	0.00	40.00
Pavilion Refurb	27/02/2025	Pavilion refurb	LAPD Ltd	2,050.00	410.00	2,460.00
Clerk Salary	28/02/2025	Clerk Salary JW	Dorchester PC	1,156.76	0.00	1,156.76
Clerk Salary	28/02/2025	HMRC contributions	Dorchester PC	383.91	0.00	383.91
Expenses	28/02/2025	WFH Allowance	Jenny Welham	26.00	0.00	26.00
Payroll	28/02/2025	Payroll	C & M Accounts and Payroll	10.00	2.00	12.00
				6,220.34	864.80	7,085.14

Signed….................................. Date…................