



Our ref: 979/1945308

20 January 2026

Alcester Town Council  
Globe House  
Priory Road  
Alcester  
Warwickshire  
B49 5DZ

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

[www.moore.co.uk](http://www.moore.co.uk)

**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 2025**

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 2025, 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 may be published with the External Auditor Report and Certificate 2024/25:

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

*"As part of our intermediate testing, we requested information showing the review of documents including Financial Regulations, Standing Orders and their Code of Conduct. The council were able to evidence that these documents are regularly reviewed. However, as noted within the council's Code of Conduct, it states that the model code is to be reviewed on an annual basis to ensure that it is fit for purpose therefore the council should look to document this review within their minutes during each financial year."*

We acknowledge that the Code adopted by the council refers to the LGA's commitment to review the model Code of Conduct on an annual basis. We also recognise that the version adopted by the council is the standard model code, and that you have appropriately notified the Principal Authority's Monitoring Officer that this standard format has been adopted.

In light of this, we feel it is appropriate to expand on our previously provided 'Other matters' to reflect that the model code is reviewed annually by the LGA rather than the council. Therefore, our suggestion is that the council records when it performs its check for any updates to the model code each financial year, simply to demonstrate compliance and good governance practice.

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Yours sincerely

Moore Smaller Authorities Team

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