

Newcastle office  
Sustainably routed via:  
30 Old Bailey  
London  
EC4M 7AU



Tel: +44 (0)191 383 6300  
[forvismazars.com/uk](http://forvismazars.com/uk)

Ms K Bell  
Kings Hill Parish Council  
Kings Hill Community Centre  
70 Gibson Drive  
Kings Hill  
West Malling  
Kent ME19 4LG

Direct line: +44 (0)191 383 6348

Email: [local.councils@mazars.co.uk](mailto:local.councils@mazars.co.uk)

Date: 23 March 2026

Dear Ms Bell

### **Completion of the limited assurance review for the year ended 31 March 2025**

We have completed our review for the year ended 31 March 2025 and I have pleasure in enclosing the certified Annual Governance and Accountability Return. The External Auditor's Certificate and Report is given in Section 3.

If there are any significant matters arising from the review, they are summarised in the External Auditor's certificate in Section 3. If we have identified minor scope for improvement we have recorded this on page 2 of this letter. The Council must consider these matters and decide what action is required. In most cases this will be self-evident. In some instances we have referred to further guidance available, in particular, in the publication "*Governance and Accountability for Local Councils – A Practitioners' Guide (England) 2024*". This can be obtained via your NALC or SLCC branch, or downloaded free of charge.

#### **Action you are required to take:**

The Accounts and Audit (England) Regulations 2015 set out what you must do at the conclusion of the review. In summary, you are required to:

Publish (which must include publication on the authority's website) a statement on or before 30 September to confirm:

- that the review has been concluded and that the statement of accounts has been published;
- of the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.
- Keep copies of the Annual Governance and Accountability Return for purchase by any person on payment of a reasonable sum.
- Ensure that the Annual Governance and Accountability Return remains available for public access for a period of not less than five years beginning with the date on which the Annual Governance and Accountability Return was first published.

*The Accounts and Audit (England) Regulations 2015 do not specify the period the Completion Notice needs to be on the council's website, but this period must be reasonable.*

**Minor scope for improvement in 2025/2026**

The Council has left Box 11a in Section 2 of the Annual Governance and Accountability Return (AGAR) blank. Although the answer could be inferred from other answers on the AGAR, the Council should ensure all boxes are filled in, marking nil or not applicable where appropriate.

We noted that the year-end bank reconciliation included items such as payments in advance, debtors, and creditors, which should not form part of the reconciliation. While this was a one-off error and did not affect the figures reported in the AGAR, we kindly remind the authority of the importance of ensuring the year-end bank reconciliation reflects only the cash and bank balances, adjusted for outstanding payments and deposits in transit. Accurate reconciliation supports transparency and confidence in the financial statements. We note that the internal auditor was satisfied with the reconciliations carried out during the year and encourage the authority to maintain this standard at year-end going forward.

We were pleased to note that the authority has prepared a risk register as part of its risk management arrangements. However, we observed that individual risks have not been assigned a rating (e.g. high, medium, or low) to reflect their likelihood and potential impact. Assigning ratings helps prioritise risks and supports a more structured approach to mitigation planning. We encourage the authority to consider incorporating risk ratings in future updates to the register to further strengthen its governance arrangements. The Practitioners' Guide includes guidance on this subject in paragraph 5.97. The pro forma risk management template in section 6 also includes High/Medium/Low ratings for each risk.

**Accessibility Regulations**

We are aware that the Accounts and Audit Regulations requirement for a physical 'wet ink' signature on the original AGAR, does not allow parish council's to fully comply with the Accessibility Regulations. The National Audit Office are aware that the two pieces of legislation are not compatible, therefore smaller authorities are advised to make it clear on their website that the document is a scan and will not be fully compliant with the Accessibility Regulations.

**Audit fee**

Our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at [Audit Fees | Smaller Authorities' Audit Appointments \(saaa.co.uk\)](https://www.saaa.co.uk) will follow.

We would be grateful if you could arrange for this to be paid at the earliest opportunity.

Commitment to achieving net zero

We've made an important change to how we handle post - and sustainability is driving it.

In line with our net zero targets, we encourage digital communication wherever possible. However, should it be necessary for you to communicate with us by post, our correspondence address is **30 Old Bailey, London, EC4M 7AU**.

Yours sincerely



**Gavin Barker**  
Engagement Lead  
For and on behalf of Forvis Mazars LLP