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Date: 12 November 2025

Dear Ms Antony

Clarification of Qualification included in our audit report to Kidsgrove Town Council for the year ended 31 March 2025

In our audit report for the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2025, we reported the following qualification:

The Council have asserted in their Annual Governance Statement that it maintained an adequate system of internal control during the accounting period (assertion 2). However, the Internal Auditor has ticked objective E as 'No' in the Internal Auditor's report within the Annual Governance and Accountability Return (AGAR). This was to reflect an issue with notifying the payroll agent of any pay rises that occur during the year. The Council should have ticked assertion 2 as 'No' to reflect that. In future, the Council should consider the findings of the internal auditor when responding to assertions in its Annual Governance Statement, responding as 'No' where appropriate.

We wish to clarify that the reference to the notification of the payroll agent of any pay rises during the year was not the reason for the internal auditor selecting objective E as 'No'. Instead, this related to deficiencies in the budgetary control process during the period. As the internal auditor had ticked objective E, the Council should have ticked assertion 2 as 'No' to reflect that.

We wholeheartedly apologise for the inaccurate wording within our original report wording within our external auditor's report and would like to thank you again for your efforts with the Annual Governance and Accountability Return this year.

Yours sincerely

Forvis Mazars LLP