



Our ref: 979/1723919

3 February 2025

Chichester City Council
The Council House
North Street
Chichester
West Sussex
PO19 1LQ

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

Dear Mrs Martin

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 2024

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 2024, 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 should be published with the External Auditor Report and Certificate 2023/24:

In respect of the following statement within 'Except for the matters':

"Section 16(1) of the Accounts and Audit Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website as soon as reasonably practicable after conclusion of an audit. Upon review of the website, the URL states that the Notice of Conclusion of Audit was not uploaded until 05 / 2024."

Following receipt of the signed external auditor report, the Council have submitted evidence which shows that the Notice of Conclusion of Audit was first published on 26 September 2023 however the Council have been doing some work to the website and therefore some of the documents were moved and reloaded at a later date.

Therefore, we accept that the authority did publish the Notice of Conclusion of Audit on the authority's website as soon as reasonably practicable after conclusion of audit.

Yours sincerely

A handwritten signature in black ink that reads 'Moore' in a cursive, flowing script.

Moore Smaller Authorities Team

Partners: Andy Hancock FCCA, Carolyn Rossiter FCA, Mohamed Mavani FCA, Matthew Grief CTA TEP, Nick Bairstow FCA, April Foster FCCA, John Harvey BFP ACA FCCA, Tim Woodgates CTA FCCA, Jen Nixon FCCA MAAT, Michelle Watson FCCA, Robert Pluck FCCA, Gemma Roger FCA.

Associates: Paul Nash FCCA, Amanda Etty FCA, Lorna Bloor FCCA, Hannah Sardeson 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.