

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Edith Weston 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 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The Council provided a period of 29 working days in 2023-24 for the review of their records which is a breach of the regulations, and we would anticipate the Council taking this into account when it completes Assertion 4 on its 2024/25 Annual Governance and Accountability Return. In future the council should ensure that it calculates and provides a period of precisely 30 working days.

The council has recorded a 'Yes' response at Assertion 1 effectively reporting that it has put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements in accordance with the Accounts and Audit Regulations. Since control objective B of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 1 to be consistent with the Annual Internal Auditor's Report.

Section 1 of the AGAR was completed as approved on 20/05/2024 with a minute reference 028/24. Section 2 of the AGAR was dated on the same day and had the same minute reference. On investigation (due to the same minute references used), the minutes provided clearly show both Sections 1 and 2 were approved at the meeting held on 20/05/2024 and recorded as minute item 027/24. This appears to be a typographical error within the minutes as the reference is repeated and followed by 029/24. We would anticipate additional care to be taken in future when reviewing and approving minutes to ensure references are correctly recorded as well as the substance of the minutes being reviewed.

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

See additional sheet – to be published with this certificate.

3 External auditor certificate 2023/24

We 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.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink, appearing to read "MOORE", written over a light blue horizontal line.

Date

01/09/2024



Edith Weston Parish Council

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

The Internal Auditor has signed off the Annual Internal Audit Report 2023/24 the day after the Section 1 Governance Statement 2023/24 was approved. As the completed 2023/24 report was not available for review and consideration with the form, although both visits had taken place by or on 20/05/2024. Therefore, it is presumed that the assertions in Section 1 : Annual Governance Statement refer to the previous year's internal audit report and to other checks performed by the council, although the points raised may already have been raised to the council's attention for consideration..

Boxes 1-6 of Section 2 of the AGAR does not arithmetically add down to Box 7 by £1 when summed. Whilst trivial, when rounding the numbers for the Return care should be taken to ensure boxes 1-6 continue sum to box 7 in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2023 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.23 of JPAG Practitioners' Guide 2023.

The Council provided an explanation for the variance on Box 4 on Section 2 of AGAR from the prior year to the current year. Whilst the explanation was reasonable, no values were initially provided in order to support the movement. These were later provided on request. The Parish Council should in future ensure that all the necessary supporting financial information is provided with their annual submission.

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the Council, which was later provided on request. The Parish Council should in future ensure that reserves levels are considered thoroughly, and explanations provided with the AGAR when submitted to the external auditor.

The Return required to be amended in respect of Box 9 of Section 2 - Accounting Statements. This was originally entered as '0' for the current and prior year which was not in line with our expectations and has since been resubmitted with values which have been agreed to the fixed asset register. The council provided a copy of their fixed asset register for 22/23 which shows a value of £21,770. We would have therefore expected the comparative column on the AGAR to have been restated to reflect this so that the 2 years are presented on a comparable basis. The original return advertised to the public was therefore technically incorrect, but we consider there to be no significant impact from this omission. The Council should in future ensure that all boxes are completed in accordance with paragraph 2.5 of the JPAG Practitioners' Guide. We do not anticipate this being an issue next year.

The bank reconciliation was not provided on the initial submission, once received there were no issues noted. This is one of the supporting documents we require on the initial submission as per Paragraph 2.24 of JPAG Practitioners' Guide 2023 therefore please note this for the future.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosures in Box 11a and Box 11b completed. This was later resubmitted with a 'No' answer to Box 11a and 'N/A' answer to Box 11b which was in line with our expectations and so there are no further concerns in this area