

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Westthampnett 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.

We have identified during our review of the Annual Governance and Accountability Return that Box 7 of the prior year column (2023) on Section 2 - Accounting Statements does not agree to the figures provided on the audited 2022-23 return. We note there is a typographical error contained within Box 7 for the comparative year (figure should have read £483,634 but it reads £493,634). We note this error appears to be accidental, however as a result Boxes 1-6 do not arithmetically add down to Box 7 by £10,000 when summed as they should in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2023. Furthermore, the Box 7 carried forward figure for 2023 does not agree to the Box 1 brought forward figure for 2024 as required by paragraph 2.11 of the Practitioners Guide 2023, however we believe this balance is correctly stated. Care must be taken to ensure the prior year's figures are correctly presented on the current year form.

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

On initial submission of the AGAR, Assertion 9 of Section 1 : Annual Governance Statement relating to the Council's status as a sole trustee was unanswered. On query, this section was resubmitted with a 'N/A' response which is consistent with the Internal Audit report and so deemed reasonable. We have no remaining concerns in this area.

On review, Boxes 1-6 of Section 2 of the AGAR do not arithmetically add down to Box 7 by £1 when summed. When rounding the numbers for the Return care should be taken to ensure boxes 1-6 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.

Box 9 of Section 2 : Accounting Statements does not match the figure provided to the Internal Auditor for review. The Internal Auditor made no suggestion the figure was inaccurate and neither has an explanation for the change been provided. Therefore, we do not know if the figure provided is correct. We note that the council are currently overhauling its systems to bring things into line. As part of that work they should prepare an up-to-date Fixed Asset Register which is in future used to provide the balance at box 9.

Also the Return required to be amended in respect of Box 10 of Section 2 - Accounting Statements. This was originally left blank and resubmitted with a '0' inserted. 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 fully completed in accordance with paragraph 2.5 of the JPAG Practitioners' Guide.

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

Date

24/09/2024