

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Beaudesert and Henley in Arden Joint 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.

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.

The Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2023-24. Therefore, it relates to the Notice announcing the public right to review the 2022-23 return which was published during 2023-24. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

The council has recorded a 'Yes' response at Assertion 5 effectively reporting that it has completed an assessment of risks facing the authority and taken any necessary steps to manage those risks in the year under review. Since control objective C of the Annual Internal Auditor's Report has been answered 'No' we would have expected Assertion 5 to be consistent with the Annual Internal Auditor's Report.

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

On the initial submission of Section 2 of the Annual Governance and Accountability Return there was a typographical error contained within Box 9 for the comparative year (figure should have read £159,630 but it read £150,630). This was later corrected, resubmitted, and correctly republished on the Council's website, we have no further concerns in this area.

Box 10 of Section 2 for both the current and comparative years were left blank on the submission of the AGAR. We consider there to be no significant impact from this omission based on third party evidence we have obtained, however the Council should in future ensure that all boxes are fully completed in accordance with paragraph 2.5 of the Practitioners' Guide.

Last year the External Audit Report noted that the Notice of Public Rights stated members of the public should notify PKF as their External Auditor if they wish to object or raise questions, despite Moore being the External Auditor for 2022/23. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

The Council's name was not entered on the Notice of Public Rights. We consider the omission to be trivial, however, the Parish Council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice.

The published Notice of Public Rights requires the name/signature of the person placing the notice to be entered at (e) on the form to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). The Council should ensure this is completed correctly in the future.

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the Council and the bank reconciliation which were later provided on request. Also, additional information had to be requested in relation to significant variances. The Parish Council should in future ensure that all necessary information is provided to the external auditor with the initial submission.

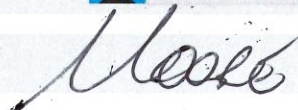
3 External auditor certificate 2023/24

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

 MOORE

External Auditor Signature



Date

19/08/2024