

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Cowfold 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 report 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 approved the final accounting statements section of the Annual Governance and Accountability Return after 30 June which does not comply with the Accounts and Audit Regulations 2015.

On submission of the AGAR, Section 1 and 2 did not include the minute references. We believe this was an oversight as the minutes from the meeting on 8 July 2024 available on the website show that Section 1 and 2 of the AGAR were approved at minute references 7.2 and 7.3. The council should ensure the boxes are fully completed in future.

The inspection period for the exercise of electors' rights provided in respect of the 2023/24 AGAR does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1). We would anticipate this being taken into account when completing Assertion 4 of the Annual Governance Statement on the 2024/25 AGAR.

Section 2 Accounting Statements has not been correctly completed. Box 2 does not agree to the precept database provided to us. We have been unable to verify this further as insufficient information has been provided. In future any income which is not strictly 'Precept' even when it is received at the same time from the same source should be accounted for within box 3 'other income'.

Box 11a has not been completed on Section 2 Accounting Statements therefore the form is incomplete. From other information provided we do not believe the council acts as a sole trustee. This issue was also raised on the prior year's External Audit Report and hence this issue was not appropriately actioned. The Council therefore should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit.

A review of the Finance Section on the Council's website has found that the Council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access which includes publication on the Council's website. The Council amended their return in the prior year during the 2022/23 audit process however the amended version of the return has not then been published on the Council's website. The Council should bring this into line with the regulations as soon as practically possible.

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

NONE

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

29/09/2024