

## Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Stonesfield 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 inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the Council should ensure it provides the precise public inspection period. We would anticipate the Council taking this into account and respond 'no' when completing Assertion 4 on its 2024/25 Annual Governance and Accountability Return.

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'.

We identified during our initial review of the Annual Governance and Accountability Return that 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. Generally, this would be considered a trivial error but as it is a repeat of the error made in the previous year, we consider the points raised in the report of the external auditor have not been fully actioned and therefore that Assertion 7 should have been answered 'No'.

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

Last year the External Audit Report noted that the Notice of Public Rights was set for a period of 37 working days. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

The published Notice of Public Rights must include the name and position of the person to contact as well as the contact method to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). We note that the email address does provide the position and method but not the name of the person to contact. The Council should ensure this is completed in the future to ensure it is completely providing the opportunity for the public to exercise their rights.

We identified during our review of the Annual Governance and Accountability Return that box 3 of the prior year column (2023) on Section 2 - Accounting Statements did not agree to the figures provided on the 2022-23 form by £1. Although an explanation was provided for these amendments, the column has not been marked as 'Restated' to bring it to the attention of the reader.

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 found on the website 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.

### 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

26/09/2024