Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Warborough 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 objectives A, B, D and E 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.

As noted in the other matter section below, the council have not correctly provided for the Notice of Public Rights for 2023/24. 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.

The council has recorded a 'yes' response to assertion 9 effectively reporting that it has met its responsibilities as a sole managing trustee of a trust. Since it appears that the council is not a sole trustee based on responses on other sections of the AGAR, the response to this assertion should have been 'N/A'.

A review of the council's website has identified that the council does not appear to have fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the final 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 the Internal Audit Report of their 2022/23 return year during the 2022/23 review process however only the original version of the return is visible on the council's website. It also appears that the Notice of Conclusion has not been published as is required by Regulation 16 of the Accounts and Audit Regulations 2015. The council should bring these points into line with the regulations as soon as practically possible.

The council have not provided explanations to explain the significant variances in boxes 3 and 4 to bring them within the acceptable level of 15% or £500. This is required by the Accounts and Audit Regulations and proper practices. We are therefore unable to confirm that the budgeting processes are adequate and that proper practices have been followed.

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

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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 *Moore*

Date 29/09/2025

MOORE

Warborough Parish Council
External Auditor Report & Certificate 2023/24

Last year the External Audit Report noted that the Notice of Public 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). Therefore, we expected a 'no' response to control objective M on the Annual Internal Audit Report.

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 when it completes assertion 4 on its 2024/25 Annual Governance and Accountability Return.

The council's name was not entered on Section 2 of the Annual Return on the initial submission. We consider the omissions to be trivial, however, the 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.

Box 11a was not initially completed on Section 2 Accounting Statements when the form was submitted. The form was resubmitted with a 'No' answer to Box 11a which was in line with our expectation so we have no further concerns.

There is no evidence to suggest that the internal auditor was appointed at a council meeting. In future, the council should ensure that the internal auditor is appointed at a Full Council meeting and that this appointment is documented clearly in the minutes of this meeting. We would expect this to be considered in the council's response to assertion 6 on the 2024-25 return.

There is no evidence to suggest that the internal or external audit reports were considered and discussed by the council. In future, all points raised on the internal and external audit reports should be considered, discussed and if necessary actioned at a meeting and clearly evidenced in the minutes of this meeting in line with best practice as suggested by Paragraph 5.98 of JPAG Practitioners' Guide 2023.

Control objective J of the Annual Internal Audit Report has not been answered. Nothing has come to our attention of any issues in relation to the basis of preparation and therefore we would expect the response to this control objective to have been 'yes'.

The internal auditor has not provided the full internal audit report with explanations for the 'no' responses.

The internal auditor has provided a 'yes' response at control objectives L and N on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently has not published the audited 2022-23 return following amendments made during the 2022-23 limited assurance review, or the Notice of Conclusion of audit, the answer to these points should have been 'no'.

Please note that the breakdown of other income (box 3) was not provided to us on the initial submission of the AGAR and supporting documentation, when it was required due to the value of the figures. Please would you ensure this document is included within the initial submission going forwards when required.