

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Goring Heath 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 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.

Section 1 of the AGAR was completed as approved on 14/05/2024 with a minute reference 9a. Section 2 of the AGAR was dated on the same day and had the same minute reference. On investigation (due to the same minute references used), the minutes found on the Parish Council's website clearly show both Sections 1 and 2 were approved at the meeting held on 14/05/2024 and recorded as minute item 8. As such, the minute references reflected on the AGAR are incorrect. We would expect this to be reflected in the council's response to Assertion 3 on the 2024-25 return and any future minute references to match back to the reference provided in those minutes.

As this issue was also raised on the 2022/23 external audit report, the Council should have answered 'No' to Assertions 3 and 7 of Section 1 of the Annual Governance and Accountability Return which relates to complying with Proper Practices and taking appropriate action on the matters reported from internal and external audit as this issue was repeated this year.

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

We note that the Council's previous website URL has been taken over and therefore the Council have set up a new domain and website. This appears to have happened after the AGAR was approved. Therefore the website noticed on both Section 1 and the Annual Internal Audit Report of the AGAR no longer exists. Please note that the Council's new website is the following www.goringheathparishcouncil.gov.uk.

Following a review of the Finance section of the Council's new website, it is noted that no financial information is visible. Regulation 13 (1) states that the final audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access for a period of 5 years. It must also be published on the Council's website although there is no minimum time requirement. Regulation 16 of the Accounts and Audit Regulations 2015 states that the notice of conclusion of audit should also be available on the Council's website. Since the 2022/23 notice of conclusion is not available on the new website, we bring this to the attention of the Council to ensure online publications on the Council's new website are reviewed and brought up to date as necessary.

Upon review, the council's general reserves are higher than the generally accepted level for smaller authorities. General reserves are the level of reserves after adjusting for any earmarked or ringfenced funds. Per Paragraph 5.33 of JPAG Practitioners' Guide, best practice suggests that general reserves should cover at least 3 months of expenditure and anything greater than 12 months of expenditure is considered excessive. We note that the Council are aware of this and are monitoring their level of reserves held.

On initial submission of the AGAR, Section 2 did not include the signature of the RFO approval. This was queried with the Council and the AGAR was resubmitted with the signature included. The Council should ensure that when submitting future returns that the submission includes all boxes completed including signatures.

The internal auditor has provided a 'yes' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2022-23) year. As the council was not exempt and did not claim exemption, the answer to this point should have been 'not covered'.

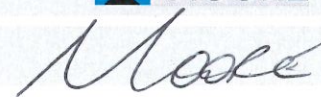
3 External auditor certificate 2023/24

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

17/09/2024