

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

In respect of

East Hanney 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 AGAR was not approved until after 30 June 2024 which is a breach of the Accounts and Audit Regulations 2015.

Section 1 of the AGAR was completed as approved on 13/11/2024 with a minute reference of 9. Section 2 of the AGAR was dated as approved on the same day and with 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 13/11/2024 recorded as minute item 10. As such, the minute references reflected on the AGAR are incorrect. We would expect any future minute references to match back to the reference provided in those minutes.

The council have answered 'N/A' to Box 11b of Section 2 of the AGAR however this is inconsistent with the answer given in Box 11a of Section 2. The council is the sole trustee of 'Charity of James Robins Holmes' (Charity No: 258855) therefore Box 11b should have been completed with a 'Yes' or 'No' response in accordance with Paragraph 2.30 of JPAG Practitioners' Guide 2023. Based on the information provided by the council it we would have anticipated this response to have been 'Yes'.

The External Auditors noted this same point on the 2022/23 audit report. 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 as this issue was repeated this year.

In accordance with proper practices as per Paragraph 2.27 of JPAG Practitioners' Guide 2023 the council should maintain a register of the fixed assets, long term investments and other non-current assets that they hold which agrees to the value per Box 9 of Section 2. From the asset register provided, the total per the register does not agree to Box 9 of Section 2. The council should look to review their fixed asset register to ensure the difference is reconciled and updated accordingly.

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

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).

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.

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### 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



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

22/01/2026

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

The council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July.

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. Accounts and Audit Regulations 2015, Paragraph 15(2) states the declaration should be signed by the responsible financial officer. We note that the chair has signed the notice which does not comply with regulations, in future we would anticipate this to be the responsible financial officer.

The initial bank reconciliation provided did not equal Box 8 of Section 2 as per Paragraph 2.24 of JPAG Practitioners' Guide 2023. A revised bank reconciliation has been submitted that agrees to Box 8 of Section 2 and therefore no further concerns arise in this area. The council should ensure going forwards that the bank reconciliation submitted reconciles to the Box 8 figure per Section 2.

The balances per Box 10 of Section 2 - Accounting Statement does not agree to the third-party evidence we have received from PWLB (£45,890). This error has already been brought to the attention of the council, to enable it to be restated in the 2024 column on the 2024/25 AGAR submission.

Information to complete our intermediate testing supporting data need to be re-requested for submission. The parish council should in future ensure that where a request for intermediate testing information is made, it is provided as soon as possible.