

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

In respect of

West Wittering Parish Council

### 1 Respective responsibilities of the body and the auditor

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 report 2023/24

Except for the matters reported on 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 to Assertion 9 effectively reporting that it has met its responsibilities as a sole managing trustee of a trust. On investigation of the Charity Commission website (based on this position changing since last year) it appears that the Council did not submit the Annual returns for Sports Field (Charity No 305441) and Snow Hill (Charity No 305442) on time therefore this Assertion should have been answered 'No'. The council should investigate with the Charity Commission and ascertain the outstanding filing requirements and agree the steps required to bring their responsibilities up to date as soon as possible.

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

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The Parish Council should in future ensure that all the necessary supporting information is provided with their annual submission.

The internal auditor has provided a 'yes' response at control objective O on the Annual Internal Audit Report which relates to whether the Council met its responsibilities as a trustee. It appears that the Council did not submit the Annual returns for Sports Field (Charity No 305441) and Snow Hill (Charity No 305442) on time therefore this box, should have been answered 'No'.

### 3 External auditor certificate 2023/24

We certify/~~do not 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.

\*We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in black ink, appearing to read 'Mark'.

Date

26/09/2024