

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

In respect of

Billingshurst 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.

On review of the minutes where the approval of both Section 1 and Section 2 was made, it was noted that the meeting took place on the 18th June 2024 and not the 11th June 2024 as was recorded on the AGAR. Therefore, whilst the form was approved before the public rights period was announced and commenced, the form has been completed incorrectly. We would anticipate this being taken into account when the 2024-25 Annual Governance Statement is prepared.

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

The Council has recorded a 'Yes' response at Assertion 6 which relates to the Council maintaining an adequate and effective system of internal audit. As part of our intermediate testing, we have noted that the Council did not minute the reappointment of the internal auditor for the 2023/24 audit. In accordance with Paragraph 4.11 of JPAG Practitioners' Guide 2023, the independence of the appointed internal auditor should be reviewed every year and preferably minuted as part of a Council discussion. We also note the re-appointment has been ratified post year end and is recorded in the minutes for the 2024/25 audit therefore we do not anticipate this issue to be repeated.

### 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 that reads 'Moore'.

Date

27/08/2024