**Section 3 – External Auditor Report and Certificate 2023/24**

For ease of clarity, extracted comments with responses from the Report:

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.

We would anticipate the Council taking this into account when it completes Assertion 4 on its 2024/25 Annual Governance and Accountability Return.

The PC to check and set the dates at a meeting of the council going forward.

1. A review of the Finance & Open Data Section on the Council's website has found that the Council has not fully met the requirement of the Accounts and

Audit Regulations 2015, Regulation 13 (1) which states that the 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 their return in the prior year during the 2022/23

audit process however the amended version of the return has not then been published on the Council's website.

The Council should bring this into line with the regulations as soon as practically possible.

The amended version of the return has now been added to the website.

1. As part of our intermediate testing, we agreed Boxes 10 on Section 2 of the Annual Governance and Accountability Return to underlying financial

statements. It was noted that an apprenticeship grant of £500 was received during the year which has been offset against Box 4 (Staff Costs). According to Paragraph 215b of JPAG Practitioners Guide 2023, all grants received by the authority should be included in Box 3 “Total other receipts”.

*We would expect these figures to be restated in the 2024 column of the 2024-25 return and suitably noted as restated to bring it to the attention of the reader.*

The figures have been restated and the amended version has now been added to the website.

We would anticipate this being taken into consideration when completing Assertion 1 of Section 1 of the 2024-25 form***.***

The PC needs to consider carefully the completion of the Assertion 1 of the 2024-25 form.

1. 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. Dividend investment income was incorrectly excluded from Box 8 of the 2022/23 AGAR and Box 4 did not initially include some staff costs that were originally included within Box 6. One of the cost centres had not been highlighted as staff costs in error. Clerk to try and ensure all necessary costs centres are included to allow for the automatic transfer of figures to the online AGAR form.

The Council has not restated Box 8 of the prior year or the above adjustment when entering the figures for the prior year column of the 2023/24 Section 2. The figures have been restated and the amended version has now been added to the website.

The 2022/23 AGAR was prepared and approved during the 2023/24 financial year therefore Assertion 1 of Section 1 should have been answered 'No'. Noted. The PC needs to ensure that all the boxes are completed in the correct manner.

1. 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 beer

answered 'No'. Noted. The PC needs to ensure that all the boxes are completed in the correct manner.

1. There is no evidence to suggest that the final external audit report was considered and discussed by the Council. Only evidence that the interim external audit report has been provided. In future, all points raised on the external audit report should be considered, discussed and if necessary actioned at a meeting and clearly evidenced in the minutes of this meeting in line the best practice as suggested by Paragraph 5.98 of JPAG Practitioners' Guide 2023.

Having reviewed emails and minutes, it appears that that the final report and forms were circulated to the council, and the points raised were discussed at the meeting in the Clerk’s report. However, the Clerk was not present at the meeting and the minutes don’t clearly reflect that the amended report had been received and discussed. Ensure more clarity in the minutes in future to ensure that this doesn’t happen again.

1. Last year the External Audit Report noted that the Notice of Public Rights was announced and commenced before the Annual Governance and Accountability Return was approved. Therefore, we expected a “NO” response to control objective M on the Annual Internal Audit Report. Clerk to raise this comment with the internal auditor for a response.
2. 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, the answer to these points should have been “No”. Clerk to raise this comment with the internal auditor for a response.