

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

In respect of

Millom Town 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 report 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 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The Council provided a period of 22 working days in 2023-24 for the review of their records which is a breach of the regulation and we would anticipate the Council taking this into account when it completes Assertion 4 on its 2024/25 Annual Governance Statement. In future the council should ensure that it calculates and provides a period of precisely 30 working days. The External Auditors noted on the 2022-23 audit report that the Council failed to provide a period of 30 working days therefore The Council 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 these issues were repeated this year.

A review of the Council's website and the Finance section, has identified that the Council does not appear to have fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the final 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 Section 2 of their 2022/23 return year during the 2022/23 review process however only the original version of the return is visible on the Council's website. In addition, it appears that the 2023 notice of conclusion has not been published as is required by regulation 16 of the Accounts and Audit Regulations 2015. The Council should bring these points into line with the regulations as soon as practically possible.

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 been answered 'No'.

The Council have answered Boxes 11a and 11b of Section 2 as 'No' and 'Not applicable' respectively which states that the Council is not a sole managing trustee of a trust. However, Assertion 9 of Section 1 and Control Objective O of the Annual Internal Audit Report have been answered 'Yes'. Therefore, it is unclear whether the Council act in the capacity of sole managing trustee. This should be confirmed in the current year.

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

The Council provided an explanation for the variance on Box 4 on Section 2 of AGAR from the prior year to the current year. Whilst the explanation was reasonable, no values were initially provided in order to support the movement. These were later provided on request. The Parish Council should in future ensure that all the necessary supporting financial information is provided with their annual submission.

Last year the External Audit Report noted that the Notice of Public Rights was set for a period of 31 working days. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

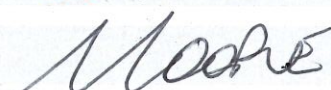
### 3 External auditor certificate 2023/24

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

26/09/2024