

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Goring on Thames 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 Council has recorded a 'N/A' response at Assertion 9 which relates to the Council discharging its responsibilities as a sole trustee. Following our review, the response to box 9 is inconsistent with the response provided to box 11a as we would have expected a 'Yes' response

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

Section 2 of the AGAR was initially submitted without the Trust Fund disclosures in Box 11a and Box 11b completed. This was later resubmitted with a 'Yes' answer to both Box 11a and Box 11b which was in line with our expectations and so there are no further concerns in this area.

The internal auditor has provided a 'not applicable' response at control objective O on the Annual Internal Audit Report which relates to whether the Council met its responsibilities as a trustee. We expected this assertion to be covered by the internal auditor and answered 'Yes' or 'No' to confirm whether the Council met its responsibilities as it is a sole trustee of Recreation Ground (Charity No. 304305), The Goring Recreation Ground Or Public Open Space (Charity No. 304306) and Bourdillon Memorial Recreation Ground (Charity No. 304307).

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.

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

Date

16/09/2024