

**Final External Auditor Report and Certificate 2023/24 in respect of
Wexham Court Parish Council – BE0092****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.

External auditor's limited assurance opinion 2023/24

On 19 September 2024, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2024. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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.

1. The smaller authority has disclosed that it made proper provision during the year 2023/24 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this Assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.
2. The smaller authority has not addressed the 'except for' matter raised by the external auditor when qualifying the prior year annual return. We noted that some of the smaller authority's assets were valued at £Nil and the

Practitioner's Guide states that smaller authorities 'need to apply a reasonable approach to asset valuation which is consistent from year to year'. In particular, the Guide states that where assets are gifted at zero costs to the authority, they should be recorded at a nominal value of £1. The smaller authority should therefore reconsider the valuation policy for all fixed assets and draw up a policy to be approved by the authority and recorded in both the authority's minutes and in the asset register. When submitting the 2024/25 AGAR, the smaller authority should ensure that the 2023/24 comparative figure in Box 9 is restated for consistency and comparability.

3. Section 1, Assertion 3 has been incorrectly completed. In accordance with the Local Government Act 1972, there is no lawful mechanism to remove a Chairman by means of a vote of no confidence or otherwise in advance of the next annual meeting of the Council unless the Chairman then resigns. If the Chairman is absent from a meeting, the Members must elect a Member of the Council to preside over that meeting, and this did not occur.
4. Section 1, Assertions 1 and 5 have been incorrectly completed and should have been answered 'No'. This is consistent with the Internal Auditor's responses to Internal Control Objectives C and D. The risk assessment was not reviewed during the year, and an adequate budgetary process was not followed prior to setting the precept.

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

1. In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to significant weaknesses in relation to internal control objectives B, C, D, H, I, L and M. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.
2. We received challenge correspondence in relation to the 2023/24 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

PKF Littlejohn LLP

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24/01/2025