



EXTERNAL AUDIT REPORT

TOWN COUNCIL MEETING

REPORT 44/23

14 OCTOBER 2024

The purpose of this Report is to present the Report and Certificate of the External Auditor in respect of the 2023-24 financial year.

DETAILS

1) BACKGROUND

The Town Council is required to complete and send annually an Annual Governance and Accountability Return (AGAR) to its External Auditor BDO LLP. The Report and Certificate of the External Auditor is contained in Section 3 of the Annual Governance and Accountability Return (AGAR), this report for the 2023-24 financial year is attached.

2) CONTEXT

The External Auditor concludes the following:-

“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 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.

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

- The prior year figures in the Accounting Statements have been restated. The AGAR was returned for amendment.
- The internal auditor answered No to tests L, M and N as it was noted that during the internal audit, the authority had not published a number of policy documents on its website and the dates for the exercise of public rights was not included in the minutes approving the AGAR for 2022-23.
- Objective L – The authority publishes information on a free to access website/ web page up to date at the time of the internal audit in accordance with the relevant legislation.
- Question M – In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit regulations was not answered.
- Objective N – The authority have complied with the publication requirements for 2022/2023 AGAR.
- To be in line with best practice we recommend that when minuting the appointment of the internal auditor, the council record they have considered the independence of the appointed auditor on an annual basis.”

RECOMMENDATION

The Town Council note and approve the Report and Certificate of the External Auditor in respect of the 2023-24 financial year.