

ROOKSDOWN PARISH COUNCIL

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2023

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

| | Notes |
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| 1. The audit of accounts for ROOKSDOWN PARISH COUNCIL for the year ended 31 March 2023 has been completed and the accounts have been published. | This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years. |
| 2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of ROOKSDOWN PARISH COUNCIL on application to: | |
| (a) Susan Turner, Parish Clerk parish.clerk@rooksdowndown.org.uk 07515 777060 | (a) Insert the names, position and address of the person to whom local government electors should apply to inspect the AGAR. |
| (b) on reasonable notice. | (b) Insert the hours during which the inspection rights may be exercised. |
| 3. Copies the Annual Governance & Accountability Return will be provided to any person on application to the Clerk. | (c) Insert a reasonable sum for copying costs. |
| (d) Announcement made: Susan Turner, Parish Clerk | (d) Insert the name and position of person placing the notice. |
| (e) Date of announcement: 26 September 2023 | (e) Insert the date of placing of the notice. |

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

Rooksdown 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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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 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 internal auditor answered "No" to objective N on the Internal Auditors Report, "The authority has complied with the publication requirements for 2021/22 AGAR". This was due to the fact that the old Clerk was not aware of the requirements for posting the audited 2021/22 AGAR and so published it late.

The council has answered "Yes" to assertion 3 on the Annual Governance Statement, "We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices..." which should have been answered "No" in line with above, where the 2021/22 AGAR was published late.

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

3 External auditor certificate 2022/23

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 2023.

External Auditor Name

BDO LLP Southampton

External Auditor Signature

DocuSigned by:
BDO LLP
29E8058D80674E4

Date

25 September 2023