

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Wigton 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 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 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'.

On review of the interim Internal Auditor report provided on submission, it appears that the council last reviewed their Risk Assessment in 2021. Following the interim audit, the council reviewed their Risk Assessment in Jun-24. Paragraph 1.32 of JPAG Practitioners' Guide 2023 provides that these risks need to be assessed, or the assessments considered, during the year to ensure they are appropriately managed and/or mitigated. Therefore, we would have expected assertion 5 on the Annual Governance Statement to have been answered 'no'. The council should look to ensure this is reviewed annually going forwards.

The council have included severance pay within box 6. We would have anticipated this to have been included within box 4. We would anticipate this being amended when the council completes its 2025/26 AGAR and marked as restated.

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

The council's name was not entered on the Notice of Public Rights. We consider the omission to be trivial, however, the town council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice

Last year the External Audit Report noted that the Notice of Public Rights was set for 31 working days which is more than the mandatory 30 working days set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Therefore, we expected a 'no' response to control objective M on the Annual Internal Audit Report.

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 'no' answer to box 11a and 'N/A' answer to box 11b which was in line with our expectations and so there are no further concerns in this area.

We note that the Internal Auditor has reported that the council do not operate a petty cash system but there is a petty cash balance recorded on the bank reconciliation. Therefore, it appears that the petty cash exists.

As a result of the council appearing to have not reviewed their risk assessment during the financial year, we feel that the response to control objective C on the Annual Internal Audit Report would have been more appropriately marked as a 'no'.

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

28/09/2025