

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Whitehaven Town Council**

1 Respective responsibilities of the body and the auditor

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

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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.

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

Upon review, general reserves appear to be held at a low level. The Council should keep this under review and ensure that they have sufficient general reserves to cover expenditure. Per Paragraph 5.33 of JPAG Practitioners' Guide, better practice suggests this should generally be at least 3 months expenditure as a minimum. These cannot include ring fenced funds and should avoid including funds which are designated for another purpose.

On review of the Council's notice of public rights, we have noted that the 2023 template has been used and therefore refers to the accounting year end 31 March 2023. We believe this is a human error on completion and that the requirements to publish the notice of public rights was made correctly.

On initial submission, the comparative column of the Annual Governance and Accountability Return Section 2 Statement of Accounts did not arithmetically add down to Box 7 when summed due to a transposition error in Box 1 resulting in a difference of £27,000. When inputting the comparative numbers for the Return care should be taken to ensure this mirrors the previous return accurately.

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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

A handwritten signature in blue ink, appearing to read "MOORE".

Date

02/08/2024