

Smaller Authority Name: West Hoathly Parish Council

NOTICE OF CONCLUSION OF ANNUAL AUDIT

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
Accounts and Audit Regulations 2015**

1 The audit of accounts for (Smaller Authority Name) West Hoathly Parish Council for the year ended 31 March 2024 has been completed and the accounts have been published.

2 The Annual Return is available for inspection by any local government elector in the area of (Smaller Authority Name) West Hoathly Parish Council on application to

(a) (Name of Clerk) Leanne Andrews

(b) (Address of Clerk)

Village Hall, North Lane, West Hoathly West Sussex RH19 7QG _____

(c) (Telephone/email, and hours and arrangements to view)

clerk@westhoathly.gov.uk (email to arrange a convenient time to view) _____

3 Copies will be provided to any person on payment of £ 1.00 _____ for each copy of the Annual Return

Announcement made by (Name of Clerk)

Leanne Andrews _____

Date of Announcement

12th September 2024 _____

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

West Hoathly 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 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 website entered on Section 1 of the Annual Governance and Accountability Return and the Annual Internal Audit Report does not exist. The website entered here should read www.westhoathly.gov.uk

The published Notice of Public Rights must include the manner in which notice should be given of an intention to inspect the accounting records and other documents to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). This section of the form provided was blank. The Council should ensure this is completed in the future to ensure it is properly providing the opportunity for the public to exercise their rights.

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

None

3 External auditor certificate 2023/24

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

 MOORE

External Auditor Signature



Date

23/07/2024