

Bishop's Waltham 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
1. The audit of accounts for Bishop's Waltham 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 Bishop's Waltham Parish Council on application to:	
(a) Hannah Fisher, Finance Manager, Bishop's Waltham Parish Council, The Jubilee Hall, Little Shore Lane, Bishop's Waltham, Southampton, Hampshire, SO32 1EQ	(a) Insert the names, position and address of the person to whom local government electors should apply to inspect the AGAR.
(b) Between 10am and 2pm, Monday to Thursday	(b) Insert the hours during which the inspection rights may be exercised.
3. Copies will be provided to any person on payment of £4 for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs.
(d) Announcement made: Hannah Fisher	(d) Insert the name and position of person placing the notice.
(e) Date of announcement: 2 nd October 2023	(e) Insert the date of placing of the notice.

Note:

The Conclusion of Audit certificate is published, dated 2 October, after the statutory deadline of 30 September. This is because the external audit certificate was not received from BDO LLP until 5pm on Friday 29 September 2023.

The certificate was published on the next available working day.

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

In respect of

Bishop's Waltham 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.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2023/24 for the exercise of public rights, since the period for the exercise of public rights was less than 30 consecutive working days in length. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2023/24 and ensure that it makes proper provision for the exercise of public rights during 2024/25.

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

External Auditor Signature

DocuSigned by:

BDO LLP

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Date

29 September 2023