



WHEATLEY PARISH COUNCIL BRIEFING PAPER – 7 OCTOBER 2024 ITEM 112 EXTERNAL AUDITORS REPORT 2023-24

Author: Clerk – M Legg
Legislation: Accounts and Audit Regulations 2015
Summary: Review and actions following External Auditors Report

1. Publication of External Auditors Report

Following receipt, the Clerk has published the report and notice of conclusion of audit.

2. External Auditors brought to the attention of the authority

The External Auditor has highlighted two points:

a. General Reserves are higher than expected (greater than 12 months expenditure)

The council acknowledges this point; however, it has earmarked reserves allocated to deliver its planned projects in 2024-25 and beyond. This includes creating a new community open space at Littleworth Field and renovations to the Cadet Hut, once leases are agreed.

b. Assertion 7 of Section 1 of the Annual Governance and Accountability Return

As advised in the External Auditors Report for 2022-23, the council provided a response of 'no', therefore felt 'responding with 'yes' would be against earlier advice.

3. Comment within the covering Letter

The Clerk has also responded to comments contained within the External Auditor's covering letter relating to "insufficient information being provided during the intermediate review." The clerk has contested this comment, as all documentation was supplied on time, with no further correspondence from the External Auditor until the conclusion of the audit was certified. This has been acknowledged by Moore; however, the Clerk is waiting this to be investigated further.