

Committee: FULL COUNCIL

Date: 19 September 2023

Title: Notification of end of audit - AGAR

Purpose of Report

For Members to note the Notification of end of Audit and Part 3 of the AGAR having been signed off by the External Auditor.

Recommendation:

Members to note the conclusion of audit and the External Auditors report for 2022/2023.

Background:

1. Ilminster Town Council's Financial Regulations section 1.2 states:

The Council is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for the management of risk.

2. Ilminster Town Council's Financial Regulations section 1.5 states:

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in Governance and Accountability for Local Councils - a Practitioners' Guide (England) issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

3. Ilminster Town Council's Financial Regulation section 1.10 states:

In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

4. The Town Council considered the Annual Governance and Accountability Return (AGAR) provided by the Internal Auditor, IAC, and agreed and authorised Section 1 Annual Governance Statement 2022/2023 and Section 2 Accounting Statements 2022/2023 on 20 June 2023.

5. The AGAR reports, alongside other accounting statements were sent to the External Auditor, PKF Littlejohn, to complete a limited assurance review set out by the National Audit Office (NAO).

Report:

1. The External Auditor has now concluded their inspection of the AGAR Section 1 and Section 2.
2. The council is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of control.
3. The External Auditor has now sent their notification of conclusion of audit with no matters of concern on the Section 3 External Auditor Report and Certificate 2022/2023 (**Appendix 14A**).
4. A Notice of Conclusion of Audit was placed on the noticeboard by the Market House and on the Town Council's website on 14th September 2023 in accordance with the instructions received from the External Auditor.
5. Members to note the conclusion of audit and the External Auditors report for 2022/2023.

**Julie Earp
Deputy Town Clerk/RFO
September 2023**