

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

In respect of

Ferndown Town 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.

The external auditor's report for 2021-22 was not approved at a full meeting of the smaller authority. The smaller authority must ensure all internal and external audit reports are reviewed, an action plan produced (if required) and minuted at a full meeting.

The Internal Auditor noted weaknesses to objective L as it came to the attention of the Internal Auditor that the Town Council have not adhered to the requirements of the Accounts and Audit Regulations 2015 to display 5 years of the Annual Governance and Accountability Returns on their website or to display the Information Commissioners Office - Publication Scheme for Freedom of Information.

Objective L: The authority published the required information on a website/webpage up-to-date at the time of the internal audit in accordance with relevant legislation.

The Internal Auditor noted weaknesses to objective N as the Council have failed to display the Conclusion of Audit Notice and Certificate published by the External Auditor for 2021/2022.

Objective N:  
The authority have complied with the publication requirements for 2021/2022 AGAR

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

The smaller authority has disclosed that its insurance was renewed but was not discussed at a meeting of the smaller authority.

The comparative figures disclosed in Section 2 of the AGAR do not agree to the audited AGAR for the year ended 31 March 2022. The comparative figures for the year ended 31 March 2022 were restated.

### 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 Signature

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**BDO LLP**  
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Date 30 September 2023