



Wigton Town Council

External Auditor Report & Certificate 2022/23

Continuation Sheet

The council originally completed the AGAR Part 3PM version of the Annual Governance and Accountability Return rather than an AGAR Part 3 and this would therefore have been published alongside the Notice of Public Rights. Whilst the forms are very similar and contain much of the same information, there are key differences. The council has now completed and resubmitted the AGAR on the Part 3 version of the form to satisfy this element of the regulations.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosure in Box 11a completed. This was later resubmitted with a 'No' answer which was in line with our expectations and so there are no further concerns in this area.

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. However, the information provided in relation to Box 9 was incomplete and therefore we cannot verify that the amounts included were correct. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

The council's name was not entered on Section 2 of the Annual Return on the initial submission. We consider the omissions to be trivial, however, the council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice.

It was noted by the Internal Auditor that the council did not review and approve the risk assessment during the year. Therefore, we feel that a 'No' response to Control Objective D would have been more appropriate.

The internal auditor has provided a 'No' response at control checks L on their report. The council appears to have correctly published all relevant documents on its website. The answer to this control objective should have been 'Yes'.

Last year the Notice of Public Rights was announced and published correctly in line with the Accounts and Audit Regulations. Therefore, we expected a 'Yes' response to control objective M on the Annual Internal Audit Report.
