

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Pailton 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 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2023/24

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 the 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.

Box 11a was not initially completed on Section 2 Accounting Statements when the form was submitted. The form was resubmitted with a 'No' answer to Box 11a which was in line with our expectation. Whilst this was amended with no further concerns, this issue was also raised on the prior year's External Audit Report and hence this issue was not appropriately actioned. The Council therefore should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit.

The Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2023-24. Therefore, it relates to the Notice announcing the public right to review the 2022-23 return which was published during 2023-24. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

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

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which we were able to obtain from the website. The Parish Council should in future ensure that all the necessary supporting financial information is provided with their annual submission to bring significant variances to within the acceptable level of 15% or £500. This is required by the Accounts and Audit Regulations and proper practices.

On the initial submission of Section 2 of the Annual Governance and Accountability Return there was a typographical error contained within Box 5 for the current and prior year (figure should have read £24,937 but it read £24,927). This was later corrected, resubmitted, and correctly republished on the Council's website, we have no further concerns in this area.

Boxes 1-6 of Section 2 of the AGAR does not arithmetically add down to Box 7 by £1 when summed. When rounding the numbers for the Return care should be taken to ensure boxes 1-6 sum to box 7 in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2023 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.23 of JPAG Practitioners' Guide 2023.

Last year the External Audit Report noted that the Notice of Public Rights was for a duration of 24 working days instead of the required 30 working days. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report. It would appear the Internal Auditor marked 'No' to control objective N by mistake, as the Council appears to have met all publication requirements, so we would have expected a 'Yes' response to control objective N.

3 External auditor certificate 2023/24

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 2024.

External Auditor Name

 MOORE

External Auditor Signature



Date

27/08/2024