

## Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of **Eye Parish Council – CA0084**

### 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’s 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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 smaller authority has not addressed the ‘except for’ matters raised by the external auditor when qualifying the prior year annual return. The smaller authority has failed to correct the prior year comparative figure for Section 2 Box 9.

Section 1, Assertions 1 and 2 have been incorrectly completed, the correct responses should have been ‘No’ as:

- Bank reconciliations were not completed throughout the year, only at the year end. This is consistent with the Internal Auditor’s responses to Internal Control Objectives A and I.
- Reserves were not identified and earmarked. This is consistent with the Internal Auditor’s responses to Internal Control Objective A.
- Asset registers were not maintained. This is consistent with the Internal Auditor’s responses to Internal Control Objective H.

The AGAR was not accurately completed before submission for review.

- Section 2, Box 7 for the prior year does not agree to Boxes 1+2+3-(4+5+6). The figure in Box 3 for the prior year should have been restated to £63,030 as a result of correcting Box 2.
- Section 2, Box 9 for the prior year is incorrect due to a clerical error and should read £844,898.

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

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to bank reconciliations, budgeting, the asset register. Failure to publish the 2022/23 notice of conclusion of audit and the website not being up to date. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

### 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

**PKF LITTLEJOHN LLP**

External Auditor Signature



Date

26/09/2024