

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Oakthorpe, Donisthorpe & Acresford Parish Council**

1 Respective responsibilities of the body and the auditor

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

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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.

It was noted on review that the Period for Public Rights was announced and commenced prior to the approval of the Annual Governance and Accountability Return. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing, and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practice requires that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2024/25 Annual Governance and Accountability Return.

The Council has answered 'No' 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. This notice was correctly advertised therefore this Assertion should have been answered 'Yes'.

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.

A review of the Finances Section on the Council's website has found that the Council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access which includes publication on the Council's website. The Council amended their return in the prior year during the 2022/23 audit process however the final amended version of the return has not then been published on the Council's website. The Council should bring this into line with the regulations as soon as practically possible.

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

The internal auditor has provided a 'Yes' response at control objectives L and N on their report. This suggests that the Council correctly published all relevant documents on its website. As the Council currently has not published the audited 2022-23 return following amendments made during the 2022-23 limited assurance review, the answer to these points should have been 'No'.

We note that with regard to the reporting of Joint Burial Committee funds, the Council has finalised the 'original' opening position on a division of funds as at 1 April 2021 and restated the relevant balance figures following the points raised on the last year's external audit report. Whilst we have not confirmed the accuracy of that opening balance, we are satisfied that the allocations since are in line with the terms of the Joint Burial Committee.

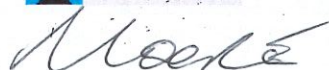
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We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

External Auditor Name

 MOORE

External Auditor Signature



Date

29/08/2024