## Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Askam & Ireleth 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.

We identified during our review of the Annual Governance and Accountability Return that Box 9 of the prior year column (2023) on Section 2 - Accounting Statements did not agree to the figures provided on the audited 2022-23 form. No explanation was originally provided for these amendments and the column has not been marked as 'Restated' to bring it to the attention of the reader. The Council then provided us with additional documents, and we have reviewed their website. This has provided information which suggests box 9 for the prior year should have been reported as £232,443, a difference of £100 from the figure originally provided. We believe the value of box 9 for the current year is also understated by £100. As such this indicates that the council has inaccuracies in its accounting system and should have provided a 'No' response to assertion 1. The council should review its fixed asset register to confirm the position for future reporting.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The Parish Council should in future ensure that all the necessary supporting information is provided with their annual submission.

The 2022-23 External Audit Report noted the above point. 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 as these issues were repeated this year.

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

The Internal Auditor does not appear to have not included the final internal audit visit date within the Box for 'Date(s) internal audit undertaken' on the Annual Internal Audit Report 2023/24. Supporting documentation has been provided to confirm that the internal audit undertook work on 21/04/2024 for conclusion of their fieldwork.

### 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 Moore

Date 25/08/2024