

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Countesthorpe 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.

The Annual Governance and Accountability Return was completed as approved with a minute reference 2024/24 016. This minute reference has been mis-reported and should be 2024/25 016. We would expect this to be considered when providing the council's responses to Assertion 3 on the 2024-25 return and any future minute references to be correctly reported.

The Council is required to approve Section 1 and 2 of the return individually in a specified order which the minutes duly reflect, however in the previous year the minute references provided on the Return did not agree to the specified sub section on the minutes on the Council's website as required by the Accounts and Audit Regulations 2015. We therefore expected this to be reflected in a 'no' responses to Assertion 3 on the 2023-24 return, however the Council answered 'yes'.

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 was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

3 External auditor certificate 2023/24

We certify/~~do not 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.

^{*}We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in dark ink that reads 'MOORE', written in a cursive style.

Date

28/07/2024