

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Priors Marston 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 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'.

The balances per Box 10 of Section 2 - Accounting Statement does not agree to the third-party evidence we have received from PWLB. Supporting documentation was provided by the Council however this also disagrees with Box 10. Box 10 appears to include after date interest.

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. This point was also raised on our 2022-23 report and therefore points raised by the external auditor have not been appropriately actioned. The council should therefore have provided a 'No' response to assertion 7. This will need to also be considered on your 2024-25 AGAR.

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

The Notice of Public Rights initially provided to us was incomplete as it did not include the contact details required to exercise public rights, usually those of the clerk or RFO. On request a properly completed form was provided and this matches the form visible on the website. The Council should ensure a copy of the fully completed form is provided in the future.

Last year the External Audit Report noted that the Notice of Public Rights was not correctly advertised. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the Council, which was later provided on request. The Parish Council should in future ensure that reserves levels are considered thoroughly, and explanations provided with the AGAR when submitted to the external auditor.

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.

External Auditor Name



External Auditor Signature

Date

22/08/2024