

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Broughton Astley 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 balances per Box 10 of Section 2 - Accounting Statement does not agree to the third party evidence we have received from PWLB. Supporting statements were requested from the Council regarding these balances however the Council stated these had not been received at the point the accounts system was closed and the AGAR prepared. We understand that the capital balances outstanding at any given time point are listed on the original PWLB loan documents and can also be requested directly. From the information supplied by PWLB, we understand the total capital outstanding as at 31/03/2024 to be £1,118,750, and this is the figure which should be reflected in box 10.

Section 16(1) of the Accounts and Audit Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website as soon as reasonably practicable after conclusion of an audit. The Council did not publish the notice until 15th August which is more than 2 months after the conclusion of the audit, we understand this was an oversight and is therefore unlikely to reoccur.

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

Limited evidence has been provided to us in relation to the monitoring of the costs against budget for the provision of the cycleway/footpath on the leisure centre land. While there is no evidence to say that the processes noted in the council's Financial Regulations have not been followed, there appears to be little evidence to support the ongoing budget monitoring for what is a significant project. Therefore, we would have anticipated more information being provided to us when requested. The council should ensure that in future all project decisions are documented in full and the on-going monitoring is recorded and available to be provided when requested.

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, so we have no further concerns.

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 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

10/09/2024