

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

In respect of **Dean 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.

Per paragraph 2.11 of the JPAG Practitioners Guide 2023 it is a requirement when completing Section 2 - Accounting Statements that the figure in box 7 of the comparative column is the same as the figure in box 1 of the current year column. Each column should correctly sum to the figure shown in box 7. Where rounding is required then this should be done within boxes 2-6 as most appropriate. The council should consider this when completing future returns.

Section 16(1) of the Audit and Accounts Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. In future, the Council should ensure that this notice is available on their website alongside the signed external audit report and the audited AGAR.

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

The bank reconciliation originally provided on the initial submission did not equal Box 8 of Section 2 as per Paragraph 2.24 of JPAG Practitioners' Guide 2023. A revised bank reconciliation has been submitted. This reconciliation agrees to Box 8 of Section 2 and therefore no further concerns arise in this area. Please would the Council ensure going forwards that the bank reconciliation submitted reconciles to the Box 8 figure per Section 2.

The Internal Auditor did not initially complete control objective O on the Annual Internal Audit Report. When this was updated and resubmitted, the 'Not applicable' answer given was consistent with other trust fund disclosures on the AGAR and so no concern remains in this area.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosures in Box 11a and Box 11b completed. This was later resubmitted with a 'No' answer to Box 11a and 'N/A' answer to Box 11b which was in line with our expectations and so there are no further concerns in this area.

The internal auditor has provided a 'yes' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2022-23) year. As the council was not exempt and did not claim exemption, the answer to this point should have been 'not covered'.

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 2022-23 notice of conclusion, the answer to these points should have been 'No'.

### 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

25/09/2024