

## Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Allonby Parish Council**

### 1 Respective responsibilities of the body and the auditor

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor report 2022/23

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 approved the final accounting statements section of the Annual Governance and Accountability Return after 30 June which does not comply with the Accounts and Audit Regulations 2015.

The inspection period for the exercise of electors' rights does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1).

These points should be taken into consideration when completing Section 1 of the 2023-24 AGAR.

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

Additional variance information needed to be requested. The parish council should in future ensure that all the necessary supporting information is provided with their initial annual submission. In addition to this, whilst we understand the reasons for the increase in staff costs, the Council were unable to fully quantify this increase.

The annual return was initially prepared on an income and expenditure basis for the current year. This was inconsistent with the prior year, which was prepared on a receipts and payments basis. Paragraph 2.10 of the Practitioners' Guide requires that prior year figures are prepared on the same basis as current year. The council later restated their current year figures to ensure these are consistent with the basis used in the prior year. In future, the council should take extra care in ensuring their AGAR is prepared on the correct basis.

We note that the council has provided several 'No' responses to the assertions in Section 1 - Annual Governance Statement as has the Internal Auditor to the Control Objectives on their report. Explanations have been provided that the council is working on its systems to address these issues.

Section 2 of the AGAR was initially submitted with the Trust Fund disclosure in Box 11b completed as 'No' and 'N/A'. This was later resubmitted with only a 'N/A' answer which was in line with our expectations and so there are no further concerns in this area.

We also draw attention to the fact that the council will be required to complete an AGAR 3 form for 2023-24 as Statutory Recommendations were made to the council in respect of the 2022-23 year.

### 3 External auditor certificate 2022/23

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 2023.

External Auditor Name



External Auditor Signature

Date

08/05/2024

Smaller Authority Name: ALLONBY PARISH COUNCIL

**NOTICE OF CONCLUSION OF ANNUAL AUDIT**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**Accounts and Audit Regulations 2015**

1 The audit of accounts for (Smaller Authority Name) ALLONBY PC for the year ended 31 March 2024 has been completed and the accounts have been published.

2 The Annual Return is available for inspection by any local government elector in the area of (Smaller Authority Name) ALLONBY PARISH on application to

(a) (Name of Clerk) JANICE RAE

(b) (Address of Clerk)  
C/O 1 SUN CROFT  
IREBY  
WIGTON  
CATIES

(c) (Telephone/email, and hours and arrangements to view)  
Tel 07547 368 323 Email info@allonby-pc.org.uk

3 Copies will be provided to any person on payment of £ 0 for each copy of the Annual Return

Announcement made by (Name of Clerk)  
Janice Rae

Date of Announcement  
15 May 2024