

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Queniborough 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 report 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.

There is a difference of £55 between Boxes 7 and 8 on Section 2: Accounting Statements. The Council have confirmed the 2023/24 AGAR has been prepared on the receipts and payments basis therefore Box 7 should agree to Box 8 as required by paragraph 2.23 of JPAG Practitioners Guide 2023. From review of the information provided, it appears that the difference is created due to the inclusion of a debtor balance. As a result of this we would have expected Assertion 3 on the 2023-24 Annual Governance Statement to have been answered 'No'.

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

The internal auditor has provided a 'yes' response at control check J on their report. However, box 7 doesn't agree to box 8 despite the accounts being prepared on the receipts and payments basis. Therefore, this should have been answered 'no'.

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



Date

20/09/2024