

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Fernhurst 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.

The Council has confirmed that during the year they did not review certain governance documents including their internal controls. The Council is required to review the effectiveness of its internal controls on an annual basis as per the Accounts and Audit Regulations 2015 section 6 paragraph 1 and the Practitioners Guide at paragraph 1.20. Therefore, the council should have provided a 'No' response at Assertion 2.

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

The Annual Internal Audit Report was not sent to us with the initial submission. Please would you ensure this document is included within the initial submission going forwards.

The reconciliation between boxes 7 and 8 was not provided to us on the initial submission of the AGAR and supporting documentation. Please would you ensure this document is included within the initial submission going forwards.

The Council's website was not entered on Section 1 of the Annual Return on the initial submission. The Parish Council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice. The form was later amended and resubmitted to us with this being completed.

3 External auditor certificate 2023/24

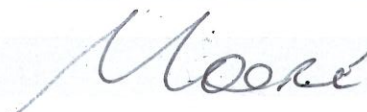
We certify/~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

28/09/2024