

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of **Thorpe on the Hill Parish Council – LI0380**

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

### 2 External auditor’s limited assurance opinion 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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 AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015.:

- The minutes confirm that Section 2 was approved before Section 1.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR.:

- Information received from the smaller authority indicates that certain assets purchased during the year have not been included in Section 2, Box 9. The smaller authority is carrying out a full assessment of the asset register and should ensure next year that the correct figures are included.

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

We note that Section 1, Box 9 in respect of trust funds has been incorrectly completed. The smaller authority has confirmed that it does not act as sole managing trustee for trust funds, and thus the responses to Section 1, Box 9 and Section 2, Boxes 11 (a) and (b) should have been ‘N/A’, ‘No’ and ‘N/A’ respectively. The smaller authority should ensure the AGAR is accurately completed in future.

### 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

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

13/08/2023