

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

In respect of

Holme Low 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.

In completing Section 2 - Accounting Statements on a Receipts and Payments basis and due to the council not operating a separate bank account for the Colt Park Recreation Field, the Council has been required to include transactions and/or balances relating to the trust fund within the boxes. However, by including these amounts the council has not complied with all of the regulations for the proper preparation of its accounts. As a result, the Council should have provided a 'No' response to Assertion 1 of Section 1 – Annual Governance Statement.

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

The explanations of significant variances were not provided to us on the initial submission of the AGAR and supporting documentation. This was later provided on request. The Council should ensure this document is included within the initial submission going forwards.

The Internal Auditor has signed off the Annual Internal Audit Report 2023/24 after the Section 1 Governance Statement 2023/24 was approved. As the completed 2023/24 report was not available for review and consideration with the form, it is presumed that the Assertions in Section 1 : Annual Governance Statement refer to the previous year's internal audit report and to other checks performed by the Council.

### 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

13/09/2024