

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

In respect of **Combe 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

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.

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

Box 11b on Section 2 of the AGAR was initially submitted with a 'No' response. This was later resubmitted with a 'N/A' response to Box 11b which was in line with our expectations and so there are no further concerns in this area.

The bank reconciliation originally provided on the initial submission did not equal Box 8 of Section 2 as per Paragraph 2.24 of JPAG Practitioners' Guide 2023. A revised bank reconciliation has been submitted which includes a bank account that was missed on the original reconciliation. This reconciliation agrees to Box 8 of Section 2 and therefore no further concerns arise in this area. Please would the Council ensure going forwards that the bank reconciliation submitted reconciles to the Box 8 figure per Section 2.

The internal auditor originally provided a 'Not Covered' response at control objective K on their report. This suggests that the Council had a limited assurance review of its 2022-23 AGAR. However, as the council was exempt and did claim exemption in 2022-23, the answer to this point should have been 'Yes'. The report was resubmitted with a 'Yes' response and so there are no further concerns in this area.

On initial submission, control objective O of the Annual Internal Audit Report was not answered. This was later submitted with a N/A response which was in line with our expectations, so no further concerns raised.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

### 3 External auditor certificate 2023/24

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 2024.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

17/08/2024