

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

to respect of Scarning Parish Council – N00381

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors is to complete a limited assurance review in accordance with 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), our opinion on the information in Sections 1 and 2 of the AGAR is that it is true and correct in all material respects and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority has not addressed the 'except for' matters raised by the external auditor when completing the prior year annual return. Matters raised from the smaller authority are prior year matters which have been incorrectly included in Section 2, Box 6 rather than Box 4. The figures in Section 2, boxes 4 and 5 for the prior year should read £10,276 and £37,645 respectively.

The AGAR was not accurately completed before submission for review.

- The smaller authority has not restated the 2021/22 figure for Section 2, Box 9 assets, where an asset has been incorrectly accounted for twice.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2023/24 for the exercise of public rights, since notice regarding the period for the exercise of public rights was not published before the start of the period. As a result, the smaller authority must amend and re-publish Section 4 of the Annual Governance Statement for 2023/24 and ensure that it makes proper provision for the exercise of public rights during 2024/25.

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

18/05/2023

Annual Governance and Accountability Return 2022/23 Form 3

Local Councils, Internal Drainage Boards and other Smaller Authorities*