

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of **Tawstock Parish Council – DV0352**

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’s 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 (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.

Section 1, Assertion 2 has been incorrectly completed, as the statement of internal controls is dated 2021 and has not been reviewed since. This is consistent with the Internal Auditor’s response to Internal Control Objective C.

Section 1, Assertion 5 has been incorrectly completed, as the risk assessment was not reviewed in the year. This is consistent with the Internal Auditor’s response to Internal Control Objective C.

Section 1, Assertion 2 has been incorrectly completed, as the smaller authority has not updated its Standing Orders and Financial Regulations since April 2022. These should be formally reviewed on a regular basis.

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

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to the setting of the 2024/25 precept before the 2024/25 budget was approved by the smaller authority. The Joint Panel on Accountability and Governance Practitioners’ Guide states ‘The authority needs to prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year’. This is consistent with the Internal Auditor’s response to Internal Control Objective D. As a result, the smaller authority must answer ‘No’ to Assertion 1 of the Annual Governance Statement for 2024/25 and ensure that it approves the 2025/26 budget and precept in the correct order.

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

PKF LITTLEJOHN LLP

External Auditor Signature



Date

28/09/2024