

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

In respect of **Wheldrake Parish Council - NY0606**

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.

- The smaller authority has not addressed the ‘except for’ matters raised by the external auditor when qualifying the prior year annual return. In the prior year, assets purchased during the year were not included in Section 2 Box 9. The 2022/23 Box 9 figure has not been restated as expected to include the assets purchased during 2022/23.
- Section 1, Assertion 3 has been incorrectly completed, the authority has confirmed that was unable to access its email management system for a period. Therefore, the response to this assertion should have been ‘No’. The smaller authority has taken action to address this.
- 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. Unpaid creditors as at 31 March 2023 were incorrectly included as items of expenditure and as reconciling items in the bank reconciliation. The figures in Section 2, Boxes 6, 7 and 8 for the prior year should read £66,370, £12,303 and £12,303 respectively. Section 2, Boxes 1, 7 and 8 for the year ended 31 March 2024 should read £12,303, £34,305 and £34,305 respectively.

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

The Annual Internal Audit Report focuses on a series of internal control objectives covering an authority’s key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. We note that the internal auditor has not provided a conclusion on the following internal control objective: O. The Annual Internal Audit Report will inform the authority’s response to Assertions 2 and 6 in the annual governance statement. As a result, the authority must ensure that assurance that has not been provided via this control objective has been sought elsewhere.

The AGAR was not accurately completed before submission for review. The AGAR has been amended.

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

22/09/2024