

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

St Cuthbert Without 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.

Boxes 1-6 of Section 2 of the AGAR does not arithmetically add down to Box 7 by £2 when summed. It appears that this imbalance is a cumulative effect of the two previous year's £1 imbalances, i.e. based on these previous imbalances we expected Box 1 figure for 2023 to have been stated as £42,082, Boxes 7 and 8 figures for 2023 to have been stated as £46,830 and Box 1 figure for 2024 to have been stated as £46,830. We believe the closing Boxes 7 and 8 figures of 2024 are accurately stated. Therefore when submitting the 2024-25 return, the Council should note the above when completing the figures in the prior year's column.

In addition to this, the Council should note when rounding the numbers for the Return care should be taken to ensure boxes 1-6 sum to box 7 in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2023 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.23 of JPAG Practitioners' Guide 2023.

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

On review, the council's general reserves are higher than the generally accepted level for general reserves for smaller authorities. The council have however informed us that some of these general reserves are actually held to fund various projects. Whilst this is reasonable as a statement, the council should quantify the amount earmarked for these projects from General Reserves each year under the budgeting guidance, ensuring that they then leave sufficient general reserves which under general guidance is 0.25 and 1.0 times expenditure. Amounts can be designated to and/or from this reserve as part of the in year budget monitoring process as is required.

3 External auditor certificate 2023/24

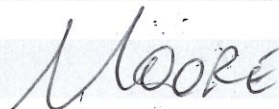
We certify/~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

16/08/2024