



Our ref: 979/1626313

11 September 2024

Mrs J Lowe
Stanton-Under-Bardon Parish Council
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Dear Clerk

Annual Governance and Accountability Return for the Year ended 31 March 2024

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2024.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The audited version(s) of the Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

We draw your attention to the following points.

- Per the internal auditors report, the internal auditor answered 'not covered' to control objective F which suggests that the council does not operate a petty cash system and so referencing petty cash (even as a nil balance) on the bank reconciliation seems unnecessary. We would suggest the reconciliation schedule is updated to remove it if the Council do not operate such a system.
- Please note that the notice of public rights form was not provided to us on the initial submission of the AGAR and supporting documentation. Please would you ensure this document is included within the initial submission going forwards.

A template Notice of Conclusion of Audit form is available on our website using the following link <https://www.moore.co.uk/sectors/public-sector/smaller-authorities>.

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Stanton-Under-Bardon 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.

We note that the Council have previously included the cost of the village hall on their fixed asset register and hence within Box 9 of Section 2 at £375,000. However the village hall was gifted to the Council so its value has been reduced down to £1 as a nominal sum on the 2023/24 fixed asset register. As per Paragraph 2.27 of JPAG Practitioners' Guide 2023, where an authority changes its method of asset valuation it will need to restate the prior year's figure in Box 9. Therefore we expected the 2023 Box 9 figure to have been restated to £673,779. As a result of this, we expected Assertion 1 on the Annual Governance Statement to be answered 'No'.

The Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2023-24. Therefore, it relates to the Notice announcing the public right to review the 2022-23 return which was published during 2023-24. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

We have identified during our review of the Annual Governance and Accountability Return that Boxes 2 and 6 of the prior year column (2023) on Section 2 - Accounting Statements do not agree to the figures provided on the audited 2022-23 return. We note there is a typographical error contained within Box 2 for the comparative year (figure should have read £12,358 but it reads £12,357) and a transposition error contained within Box 6 for the comparative year (figure should have read £20,861 but it reads £20,681). We note these errors appear to be accidental, however as a result Boxes 1-6 do not arithmetically add down to Box 7 by £179 when summed as they should in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2023. Care must be taken to ensure the prior year's figures are correctly presented on the current year form.

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

The Council provided an explanation for the variance on Box 4 on Section 2 of AGAR from the prior year to the current year. Whilst the explanation was reasonable, no values were initially provided in order to support the movement. These were later provided on request. The Parish Council should in future ensure that all the necessary supporting financial information is provided with their annual submission.

Last year the External Audit Report noted that the Notice of Public Rights was announced before the AGAR was approved. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

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

Date

06/09/2024