

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

In respect of **Hilton Parish Council – DE0115**

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 AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was not signed by the Responsible Finance Officer before approval.

The AGAR was not accurately completed before submission for review :

- Section 2, Box 6 in the prior year is incorrect due to a typographical error and should read £232,446.

Information has come to our attention from the internal auditor highlighting the fact that Notice of conclusion of audit was not published on the authority’s website by the dates specified in the Accounts and Audit Regulations 2015.

Section 1, Box 9 and Section 2 Boxes 11a and 11b of the AGAR have not been completed. The smaller authority has confirmed that it is not a sole managing trustee and the responses should be ‘N/A’, ‘No’, ‘N/A’ respectively

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

The internal auditor is not independent of the financial decision making, management and control of the smaller authority or of the authority’s financial controls and procedures and the smaller authority must disclose this by answering ‘No’ to Assertion 6 of the Annual Governance Statement on the 2024/25 AGAR. In future years, the smaller authority must maintain an independent system of internal audit of the accounting records and control systems. The internal auditor prepared VAT adjustments to the prior year values in Section 2 of the AGAR.

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

25/08/2024