

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of **Rushbrooke with Rougham Parish Council- SF0326**

### 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 2023; 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 2022/23

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.

Due to the lack of prior year supporting documentation, we recognise the new clerk has prepared the accounts based on what was available to her, however we don’t have confidence in the figures provided in respect of the prior year. The council should ensure that it retrieves the accounting records in order to correctly present the accounts for the 23/24 AGAR.

Section 1, Assertion 3 has been incorrectly completed. There is no evidence that the financial regulations and standing orders were reviewed during the year ended 31 March 2023. However, it is noted that, as published on the smaller authority’s website, these were reviewed during June 2023. This is consistent with the Internal Auditor’s response to Internal Control Objective B.

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

The smaller authority failed to approve the AGAR in time to publish it before 1 July 2023, the date required by the Accounts and Audit Regulations 2015, and has disclosed this by responding ‘No’ to Section 1, Assertion 1.

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2023/24 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2023/24 and ensure that it makes proper provision for the exercise of public rights during 2024/25.

The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 1, 2, 4 5, and 7, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.

The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Boxes 3, 4, 6 and 9 of Section 2

In the completion of the Annual Internal Audit Report, and detailed report, the internal auditor has drawn attention to significant weaknesses in relation to Internal Control Objectives B, C, D, H and M. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

### 3 External auditor certificate 2022/23

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 2023.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature



Date

**10/09/2023**