

**Final External Auditor Report and Certificate 2023/24 in respect of  
CHELMONDISTON PARISH COUNCIL – SF0085****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.

**External auditor's limited assurance opinion 2023/24**

On 19 September 2024, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2024. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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 or approved in accordance with the Accounts and Audit Regulations 2015:

- There is no evidence in the minutes of the approval of Section 1.

The smaller authority appointed a third-party accountancy practice as RFO in August 2023. The smaller authority should ensure that an RFO is appointed in line with section 151 of the Local Government Act 1972, and the RFO must be an individual and not a corporate body. We note that an individual currently acts as RFO.

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:

- Information received from the smaller authority indicates that assets purchased during the year have not been included in Section 2, Box 9.

Section 1, Assertion 5 has been incorrectly completed, and the correct response should have been 'No'. This is consistent with the Internal Auditor's response to Internal Control Objective C as there was no risk assessment carried out during the year.

We have been informed that updated financial regulations and standing orders were adopted in May 2024, however prior to this the smaller authority had not updated its financial regulations and standing orders since 2019 and 2020 respectively. These should be formally reviewed on a regular basis.

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

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

We received challenge correspondence in relation to the 2023/24 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

#### **External auditor certificate 2023/24**

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**  
**16/01/2025**