

## Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Lavant 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

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.

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

The Council have responded that they have failed several of the assertions during the period when completing the AGAR and provided explanations for these which have also been published on its website. Information has been provided regarding the establishment a more robust system of internal controls and checks, we therefore expect these shortcomings be fully dealt with in the 2024/25 financial year.

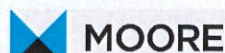
The Council hold themselves to be the sole trustee for a recreation ground charity and have completed the AGAR form on that basis. It has been identified that this is not how the Charity Commission website reflects the trusteeship and therefore the Council need to establish their trustee status and ensure the Charity Commission website is updated for this.

During 2022/23 the council required the services of a locum RFO for a few months up to 31 March 2023. This person had previously acted as its Internal Auditor. As we noted on our report last year, they did not complete the internal audit for the 2022/23 year, but this was completed by another qualified person from the same company. However, we note that they did sign off as Internal Auditor for the 2023/24 year. Whilst we appreciate there is no apparent period of cross-over to suggest the Internal Auditor was in a position to be reviewing records they had created, we would suggest that this places a limitation on the demonstrable independence of the Internal Auditor.

### 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

A handwritten signature in black ink that reads "Moore".

Date

11/02/2025