

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Gosforth 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.

In completing Section 2 - Accounting Statements on a Receipts and Payments basis and due to the council not operating a separate bank account for the Gosforth Public Hall, the Council has been required to include transactions and/or balances relating to the Hall within the boxes. However, by including these amounts the council has not complied with all of the regulations for the proper preparation of its accounts. As a result, the Council should have provided a 'No' response to Assertion 1. This was a repeated issue from the previous year and therefore we would also have anticipated Assertion 7 being completed as 'No'.

The published Notice of Public Rights requires the name, position and contact details of the person to contact to exercise public rights to be entered at line 2(b) on the form to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(b). This detail was missing from the notice published in the 2023-24 year relating to the exercise of rights for the 2022-23 AGAR. Therefore we would have anticipated Assertion 4 to have been responded to as 'No'. As the form has been correctly completed this year, we do not anticipate this needing to be reported on next year.

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

The Annual Governance and Accountability Return was originally submitted without proper signatures, this was returned with the required signatures so no further concerns in this area.

3 External auditor certificate 2023/24

We certify/~~do not 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.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

Date

16/08/2024