

Section 3 - External Auditor's Report and Certificate 2022/23

In respect of **Oundle Town Council – NH0174**

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.

The AGAR was not accurately completed before submission for review.:

- The responses given in Section 1, Box 9 and Section 2, Boxes 11 (a) and (b) are not consistent. The smaller authority has confirmed the response to Section 2, Box 11 (b) should have been 'Yes'.

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

None

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

PKF Littlejohn LLP RED

Date

31/07/2023

Email

To: emma@oundle.gov.uk Date: 01 August 2023
Organisation: Oundle Town Council Our ref: NH0174
From: sba@pkf-l.com Your ref:

Dear Mrs Baker

We issued our external report and certificate for Oundle Parish Council on 31 July 2023 which contained one 'except for' matter, in relation to the incorrect response for Section 2, Box 11 (b) of the AGAR.

We note that the AGAR form has been mis-interpreted in respect of the trust fund questions. However, our understanding is the statement is made in such a way as to be consistent with other responses in the form i.e. positive confirmation of the statement 'The figures in the accounting statements above do not include any Trust transactions', where 'Yes' confirms compliance and 'No' indicates an issue. In this case the smaller authority has confirmed that the accounting statements do not include any Trust transactions therefore Section 2, Box 11 (b) was incorrectly answered as 'No' instead of 'Yes'.

In light of the above, the 'except for' matter was incorrectly raised, and instead an 'other' matter should have been raised.

As you are aware, once we issue our opinion and certify closure we are unable to reissue our report; however this email may be published with the External Auditor Report for clarification.

We apologise for any inconvenience caused.



SBA Team
For and on behalf of PKF Littlejohn LLP
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