



Report ABPC/22/08

To: Aldington and Bonnington Parish Council.
Date: 3 October 2022
Status: Public Report
Subject: Notice of Conclusion of Audit.

1. **SUMMARY:**

Attached to this report is the certified annual return from PKF Littlejohn LLP, the Parish Council's External Auditor.

2. **REASON FOR RECOMMENDATION.**

The Parish Council is required to submit an Annual Return as required by Sections 20(2) and 25 of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 (SI 2015/234). The Council is required to note any matters raised by the External Auditor.

3. **RECOMMENDATIONS:**

1. **To receive and note Report ABPC/22/08**
2. **To receive and acknowledge the certified Annual Return.**

4. **INTRODUCTION:**

PKF Littlejohn LLP, the Council's External Auditor completed their review of the Council's Annual Governance and Accountability Return for the year ended 31st March 2022. They have confirmed that *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. There are no other matters they wish to draw to the attention of the authority.*

5. **CONTACT OFFICER AND BACKGROUND DOCUMENTS.**

If you have any queries about this report please contact the Responsible Financial Officer of the Council Tel.: 07928453208 or email: clerk@abpc.org.uk prior to the meeting.

Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Aldington and Bonnington Parish Council – KE0005**

1 Respective responsibilities of the body and the auditor

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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.

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

None.

3 External auditor certificate 2021/22

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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

24/08/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN02. The AGN is available from the NAO website (www.nao.org.uk)