



Report ABPC/24/011

To: Aldington and Bonnington Parish Council.

Date: 9 September 2024

Status: Public Report

Subject: Notice of Conclusion of Audit

1. **SUMMARY:**

Attached to this report is the certified Annual Return from Forvis Mazars 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/24/011.**
2. **To receive and acknowledge the certified Annual Return.**
3. **To request the Parish Council's website provider to procure a .gov.uk domain name and issue the Clerk and all councillors new email accounts.**

4. **INTRODUCTION:**

Forvis Mazars LLP, the Parish Council's External Auditor have completed their review of the Parish Council's Annual Governance and Accountability Return for the year ended 31st March 2024. They have confirmed that *"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 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 affecting our opinion which we draw to the attention of the authority."*

5. **2024/2025 ANNUAL RETURN:**

It has been highlighted by Forvis Mazars LLP that the Practitioner's Guide, which sets out proper practices about governance and accounts of smaller authorities states that:

- *All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name.*
- *To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.*

If the Council has not created a generic .gov.uk email address by 31 March 2025 this could

result in a qualification on the 2024/2025 AGAR.

6. **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’s Report and Certificate 2023/24

In respect of **Aldington and Bonnington 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’s 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 *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:

Not applicable.

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.

*We do not certify completion because:

Not applicable.

External Auditor Name

Forvis Mazars LLP, Newcastle upon Tyne, NE1 1DF

External Auditor Signature

Forvis Mazars LLP

Date

22 August 2024