

Ackworth Parish Council

Notice of conclusion of audit

Annual Return for the year ended 31 March 2021

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Ackworth Parish Council for the year ended 31 March 2021 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for, the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Ackworth Parish Council on application to:	
(a) <u>THE CLERK - SUSAN TEMPLEMAN</u> <u>VIA - 01977 611553 - email clerk@</u> <u>ackworthparishcouncil.gov.uk</u> <u>or at the Council office by</u> <u>appointment.</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <u>Monday - Friday</u>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £1 (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>SUSAN TEMPLEMAN</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>11/4/22.</u>	(e) Insert the date of placing of the notice

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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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2020/21

On 26 September 2021, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2021. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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 has not been signed in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was not signed by the Responsible Finance Officer.

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

We received challenge correspondence in relation to the 2019/20 and 2020/21 AGARs which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

We note that the minutes of the 2020/21 AGAR approval meeting do not record that the Council carried out its annual review of internal controls by discussing in detail the requirements for and evidence to support the 'Yes' responses to each governance assertion on the Annual Governance Statement. We recommend that this discussion and the evidence provided to members is minuted in more detail in future as part of the AGAR approval process.

External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

PKF Littlejohn LLP

PKF Littlejohn LLP

31/03/2022