

## Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of **Brighton Parish Council – NH0033**

### 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

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.

Section 1, Assertions 1 and 2 have been incorrectly completed, as the budget was not finalised and approved before the precept figure was agreed. There was also no evidence to suggest that the council have reviewed its expenditure against budget throughout the year and limited evidence that periodic bank reconciliations had been approved by full council. This is consistent with the internal auditor’s response to Internal Control Objectives D and I.

Section 1, Assertion 4 has been incorrectly completed as for a period of time there was no financial or audit information available on the council website as a result of technical difficulties and has since been rectified. This is consistent with the Internal Auditor’s response to Internal Control Objective L, M and N.

Section 1, Assertion 5 has been incorrectly completed, as there is no evidence to suggest that the council have reviewed its significant risks within this financial year. This is consistent with the Internal Auditor’s response to Internal Control Objective C.

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

- Section 2, Box 7 for the prior year is incorrect due to a transposition error and should read £25,230.
- Unapproved payments as at the yearend have been incorrectly included as items of expenditure and as reconciling items in the bank reconciliation. The figures in Section 2, Boxes 6, 7 and 8 should read £9,034, £35,837 and £35,837 respectively. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR.

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

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses as the financial regulations have not been reviewed in the financial year. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

### 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.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

PKF Littlejohn LLP

Date

26/09/2024