

## Final External Auditor Report and Certificate 2022/23 in respect of Ripponden Parish Council – WY0062

### 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.

### External auditor's limited assurance opinion 2022/23

On 27 September 2023, 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 2023. 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/approved in accordance with the Accounts and Audit Regulations 2015:

- Section 1 was not signed by the Clerk
- Section 2 was not signed by the Responsible Finance Officer before approval.

The smaller authority has not addressed the 'except for' matter raised by the external auditor when qualifying the prior year annual return. Section 2, Box 7 for the prior year does not agree to Boxes 1+2+3-(4+5+6).

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.:

- Transfers between bank accounts should have been excluded from receipts and payments in Section 2. The figures in Boxes 3 and 6 should read £28,635 and £26,202 respectively, based on the information provided that this transfer has been included as both a receipt and payment in the accounts.

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 significant weaknesses in relation to Internal Control Objective J, as the cashbook, yearend bank reconciliation and bank statements did not reconcile. The smaller authority has confirmed action was taken to address this area of weakness prior to the submission of the 2022/23 AGAR.

### **External auditor certificate 2022/23**

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 2023.

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**

**25/10/2023**