

Great Oakley Parish Council

Notice of the audit and right to inspect the Annual Governance & Accountability Return

Annual Governance & Accountability Return for the year ended 31 March 2023

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

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for Great Oakley Parish Council for the year ended 31 March 2023 has been carried out but cannot be completed for the reasons stated in the external auditor report. The accounts have been published.</p>	<p>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.</p>
<p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Great Oakley Parish Council on application to:</p>	
<p>(a) <u>Daniel Land (Clerk)</u> <u>Parish Office, Youth and Community</u> <u>Building, Plough corner, Horwich Road</u> <u>Little Clacton, CO16 9ND</u></p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p>
<p>(b) <u>Upon Appointment</u> <u>01255 863775</u></p>	<p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any person on payment of £___ (c) for each copy of the Annual Governance & Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u>DAN LAND Clerk</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>29-09-23</u></p>	<p>(e) Insert the date of placing of the notice</p>

Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

Great Oakley Parish Council - EX0103

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 2023; 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 2022/23

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.

Please see below.

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

The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2023; however, we have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and ‘other’ matters.

Our fee note for the limited assurance review will be issued when we certify completion.

3 External auditor certificate 2022/23

We do not 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 2023.

We do not certify completion because:

We have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

27/09/2023