

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

In respect of **KEYINGAM PARISH COUNCIL – HU0138**

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

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 smaller authority has disclosed that it made proper provision during the year 2022/23 for the exercise of public rights, by answering ‘Yes’ to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered ‘No’ to this Assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering ‘Yes’ to Section 1, Assertion 7, which, on the basis of the above, is not correct.

The AGAR was not accurately completed before submission for review. The figures in Section 2, Boxes 1 and 6 of the prior year comparative column do not agree to the prior year final signed AGAR and no evidence was provided in explanation when requested.

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

The smaller authority has not provided:

- an adequate explanation for the variance between the prior and current year values in Boxes 3 and 4 of Section 2.
- a year end bank reconciliation in support of Section 2

3 External auditor certificate 2022/23

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 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

26/09/2023

Email

To: keyinghampc@outlook.com Date: 8 November 2023

Organisation: Keyingham Parish Council Our ref: HU0138

From: sba@pkf-l.com Your ref:

Dear Ms Billaney

We issued our external report and certificate for Keyingham Parish Council on 26 September 2023 which contained an 'except for' matter in relation to the figures in Section 2, Boxes 1 and 6 of the prior year comparative column not agreeing to the prior year AGAR and not having received an explanation. On 31 October 2023 we received an explanation which states that the figures were incorrectly entered due to a transposition error. Accordingly, our except for matter remains valid as there was an error in the preparation of the AGAR, however we have now received an explanation.

We also included an 'other' matter that the smaller authority had not provided an adequate explanation for the variance between the prior year and current year values in Boxes 3 and 4, on 31 October 2023 we received this explanation. Accordingly this other matter no longer applies.

As you are aware, once we issue our opinion and certify closure we are unable to reissue our report; however this email may be published with the External Auditor Report for clarification.

PKF Littlejohn LV

Kind Regards

SBA Team
For and on behalf of PKF Littlejohn LLP
sba@pkf-l.com

Tel: +44 (0)20 7516 2200 • www.pkf-l.com

PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

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