

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Lindale and Newton-in-Cartmel Parish Council**

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 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, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the 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 16(1) of the Audit and Accounts Regulations 2015 requires the Notice of Conclusion of Audit to be published on the authority's website. In future, the Council should ensure that this notice is available on their website alongside the signed external audit report and the audited AGAR.

The website entered on Section 1 of the Annual Governance and Accountability Return does not exist. The website entered here should read www.lindaleandnewtonincartmel.co.uk

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

We note that there is a typographical error within the date of Council approval of Section 2, which states that the Accounting Statements were approved by the Council on 19 June 2023. This appears to be a human error on completion. Please could the Council ensure that all dates are accurately entered.

The website entered on Annual Internal Audit Report does not exist. The website entered here should read www.lindaleandnewtonincartmel.co.uk

The internal auditor has ticked 'Yes' to control objective F on the Annual Internal Audit Report which suggests that the Council operates a petty cash system. On this report they have confirmed that no petty cash is held and therefore we would expect a 'Not covered' response to this control objective and a basic explanation stating 'none held' or 'not operated'.

3 External auditor certificate 2023/24

We ~~certify~~ ~~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 2024.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in black ink, appearing to read "Moore", written over a light blue horizontal line.

Date

25/09/2024