

Section 3 - External Auditor Report and Certificate 2024/25

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 2025; 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 2024/25

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.

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.

Section 16(1) of the Accounts and Audit 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.

These points were also raised on the prior year's External Audit Report and hence these issues were not appropriately actioned. The council therefore should have answered 'No' to Assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit.

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

We note that the contact email address on the council's website does not appear to belong to the council. Paragraph 1.26 of JPAG Practitioners' Guide 2024 states every authority should have an email account that belongs to the council and to which the council has access. An email account that is considered to belong to the council should have an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk. From 1 April 2025 this became a mandatory requirement, and the council will need to consider whether it is fully compliant.

The Internal Auditor has provided a 'Yes' response to control objective F on the Annual Internal Audit Report which suggests that the council operates a petty cash system. However, they have also written "none" on the report indicating no petty cash is held therefore we would expect a 'Not covered' response to this control objective.

The Internal Auditor has provided a 'Yes' response at control objectives L and N on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently has not published the notice of conclusion of audit with the signed external audit report for the 2023/24 limited assurance review, the answer to these points should have been 'No'.

The bank reconciliation provided does not equal Box 8 of Section 2 as per Paragraph 2.24 of JPAG Practitioners' Guide 2024. From review of the bank statements provided on request, the AGAR is correct, and the bank reconciliation appears to exclude a £200 transfer to the Furness Building Society account. Please would the council ensure going forwards that the bank reconciliation submitted reconciles to the Box 8 figure per Section 2. In addition to this, the total per the breakdown of reserves does not agree to the Box 7 figure per Section 2 for the same reason.

3 External auditor certificate 2024/25

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 2025.

External Auditor Name

External Auditor Signature

Date



A handwritten signature in black ink that reads 'Moore', written over a horizontal line.

11/08/2025