

Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Longframlington Parish Council – NL0089**

1 Respective responsibilities of the body and the auditor

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

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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 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:

- The figure in Section 2, Box 3 for the current year is incorrect due to a transcription error and should read £3,883.
- Cheques dated 4 and 5 April 2022 totalling £890 have been incorrectly included as items of expenditure and reconciling items on the bank reconciliation. Section 2, Boxes 7 and 8 for the current year should therefore read £57,565 with a corresponding reduction in Boxes 4 and/or 6 depending on the nature of the expense. Please note that the year end is 31 March.

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

We note that the figure brought forward in Section 1, Box 1 for the current year does not equal the figure carried forward from Section 2, Box 7 for the prior year. The smaller authority has provided an explanation for this in that the Brinkburn & Longframlington Joint Burial Committee was dissolved on 31st March 2021 and so the balance brought forward in the current year includes the full amount of reserves in respect of the Burial Committee, whereas previously a proportion of the balance was shown within Brinkburn & Hesleyhurst Parish Council's accounts as required by the Practitioners' Guide. The Practitioner's Guide is silent on how to account for the dissolution of a Joint Committee in the AGAR. In our view, as the smaller authority prepares its accounts on the receipts and payments basis and was the lead authority, there was no transfer of funds into the bank account that should have been accounted for as a receipt and the method of accounting that the smaller authority has used is reasonable.

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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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

22/09/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)