

## Final External Auditor Report and Certificate 2023/24 in respect of Irby-upon-Humber Parish Council HU0134

### 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.

### External auditor's limited assurance opinion 2023/24

On 19 September 2024, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2024. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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.

- 1) The AGAR was not accurately completed before submission for review. The smaller authority has confirmed that Section 2, Boxes 1 and 3 for the prior year are incorrect and should read £5,995 and £1,367 respectively.

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

- 1) The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 1, 2, 3, 4, 5, 6, 7 and 8, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.

- 2) In the completion of the Annual Internal Audit Report, the internal auditor has drawn attention to weaknesses in relation to Internal Control Objectives D, E, M and N. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner. These responses are consistent with the 'No' responses to the governance assertions as reported above.
- 3) In the prior year, the smaller authority did not submit an AGAR for our review and we issued a public interest report regarding this failure. As a result, we have not reviewed any evidence to support the prior year comparatives on the AGAR.
- 4) We received challenge correspondence in relation to the 2023/24 AGAR which we considered before completing our work. The authority will receive an invoice in relation to this additional work.

### **External auditor certificate 2023/24**

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**

**29/10/2025**