

Lakenheath Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ending 31 March 2023

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014 Account
and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for **Lakenheath Parish Council** for the year ended 31 March 2023 has been completed and the accounts have been published.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of **Lakenheath Parish Council** on application to:

Mrs. Clare Shimmon – Responsible Financial Officer of the Council
Parish Office
Peace Memorial Hall
98 High Street
Lakenheath
IP27 9EW

Between the hours of 10am-12pm Tuesday - Thursday

3. Copies will be provided to any person on payment of 10p per sheet for each copy of the Annual Governance & Accountability Return.

Announcement made by:

Clare Shimmon – Interim Responsible Financial Officer

Date of announcement: 28/09/2023

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

In respect of **LAKENHEATH PARISH COUNCIL - SF0236**

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

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.

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

The smaller authority has been unable to provide one of the year end bank statements to support the bank reconciliation to Section 2, Box 8. The Cambridge Building Society only issues bank statements once a year at 31 December and so we have been unable to verify the balance at the year end. The bank statements were requested as part of our intermediate review procedures.

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

PKF Littlejohn LLP

Date

12/09/2023