

CONGLETON TOWN COUNCIL

COMMITTEE REPORTS AND UPDATES

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| COMMITTEE: | Council / Finance and Policy | | |
| MEETING DATE AND TIME | 29 th September 2022 7.00pm | LOCATION | Congleton Town Hall |
| REPORT FROM | Serena Van Schepdael – Responsible Financial Officer (RFO) | | |
| AGENDA ITEM REPORT TITLE | 13 Notification of Conclusion of Audit | | |
| Background | <p>The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.</p> <p>In accordance with these regulations, we are required to complete an Annual Governance Accountability Return (AGAR) which is audited by External Auditors, PKF Littlejohn LLP.</p> <p>External Auditors are appointed by the Smaller Authorities Audit Appointments (SAAA) 2021-2022 was the final year for the current external auditors we are awaiting an announcement for future audits.</p> | | |
| Updates | <p>For the Financial Year 2021-2022 PKF Littlejohn LLP has concluded their audit and have concluded that:</p> <p><i>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.</i></p> <p>They did note one matter which has not affected the certificate:</p> <p><i>The minute references for Section 1 and 2 have been incorrectly recorded on the AGAR. The minutes of the meeting at which the AGAR was approved have been reviewed and demonstrate that Sections 1 and 2 have been approved in the correct order. The smaller authority should ensure that the correct dates are recorded on the AGAR in future.</i></p> <p>The Notice of Conclusion is required to be posted for public viewing by 30th September 2022, the notice this year is to be published 22nd September 2022.</p> | | |
| Decision Requested | To receive the External Auditor Report and Certificate for financial year 2021-2022.(Appendix 13.1) | | |

Section 3 – External Auditor Report and Certificate 2021/22

In respect of

Congleton Town Council – CH0056

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.

2 External auditor report 2021/22

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 minute references for Section 1 and 2 have been incorrectly recorded on the AGAR. The minutes of the meeting at which the AGAR was approved have been reviewed and demonstrate that Sections 1 and 2 have been approved in the correct order. The smaller authority should ensure that the correct dates are recorded on the AGAR in future.

3 External auditor certificate 2021/22

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

Date

09/09/2022

* 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)