

Smaller Authority Name: **MANCETTER PARISH COUNCIL**

NOTICE OF CONCLUSION OF ANNUAL AUDIT
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
Accounts and Audit Regulations 2015

- 1 The audit of accounts for **MANCETTER PARISH COUNCIL** for the year ended 31 March 2024 has been completed and the accounts have been published.

- 2 The Annual Return is available for inspection by any local government elector in the area of **MANCETTER PARISH COUNCIL** on application to
 - (a) **ELANE HIGGINS PARISH CLERK AND RESPONSIBLE FINANCIAL OFFICER**

 - (b) **PARISH OFFICE**
MANCETTER MEMORIAL HALL
OLD FARM ROAD
MANCETTER
CV9 1QN

 - (c) **Email:**
parishclerk@mancetterparishcouncil.gov.uk
or call 01827 722552 to organise an appointment

- 3 Copies will be provided to any person on payment of **£2.00** for each copy of the Annual Return

Announcement made by

Elane Higgins

Date of Announcement

20th September 2024

Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Mancetter 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 2024; 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 2023/24

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.

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

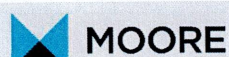
Boxes 1-6 of Section 2 of the AGAR does not arithmetically add down to Box 7 by £1 when summed. Whilst this is a trivial amount, when rounding the numbers for the Return care should be taken to ensure boxes 1-6 sum to box 7 in accordance with Paragraph 2.19 of JPAG Practitioners' Guide 2023 and that box 7 agrees or reconciles to box 8 as is required per Paragraph 2.23 of JPAG Practitioners' Guide 2023.

3 External auditor certificate 2023/24

We certify/~~do not 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 2024.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

Date

01/09/2024