

# Great Easton & Tilty Parish Council

## Notice of conclusion of audit

### Annual Governance & Accountability Return for the year ended 31 March 2022

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for **Great Easton & Tilty Parish Council** for the year ended 31 March 2022 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 **Great Easton & Tilty Parish Council** on application to:

**Kate Rixson, Clerk and Responsible Financial Officer**  
\_\_\_\_\_  
Great Easton and Tilty Parish Council  
\_\_\_\_\_  
Great Easton Village Hall  
\_\_\_\_\_  
The Endway,  
Great Easton,  
Dunmow  
CM6 2HF  
01371 404220; [parish.clerk@greateastonparishcouncil.co.uk](mailto:parish.clerk@greateastonparishcouncil.co.uk)

\_\_\_\_\_  
Between the hours of 9 am and 5.30pm on weekdays.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Copies of the Annual Governance & Accountability Return will be provided to any person free of charge.

Announcement made by: Kate Rixson, Clerk and RFO

(a) Insert the name and position of person placing the notice

Date of announcement: 29 September 2022

(b) Insert the date of placing of the notice

## Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Great Easton & Tilty Parish Council – EX0098**

### 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:

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2022/23 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2022/23 and ensure that it makes proper provision for the exercise of public rights during 2023/24.

The smaller authority has provided minutes to demonstrate that Sections 1 and 2 were in fact approved in the correct order. Please ensure the correct minute references are entered in future years.

The smaller authority has confirmed that it does act as sole managing trustee and the response to Section 2, Box 11 should be 'Yes'.

### 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

*PKF Littlejohn LLP* SIGNATURE REQUIRED

Date

24/09/2022

\* 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](http://www.nao.org.uk))