Section 3 – External Auditor's Report and Certificate 2023/24

In respect of **Thornaby Town 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's 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 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:

In undertaking the review of the 2023/24 Annual Governance and Accountability Return it came to our attention that in 2024 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to provide electors with a period of 30 working days including the first 10 working days of July, to inspect the accounts. The Council should ensure that in 2024/25 they comply with the Regulations and respond no to the relevant assertion in its Annual Governance Statement as the assertion is retrospective and refers to compliance during the relevant financial year rather than in respect of it.

The Council asserted that it ensured an effective internal audit during the year but the Internal audit report was dated after the Annual Governance Statement. There was limited internal audit testing of 2023/24 transactions or controls at the time the Annual Governance Statement was approved. In future, the Council should ensure that sufficient internal audit testing of the relevant year's transactions and controls has been completed before the Annual Governance Statement is approved.

3 External auditor certificate 2023/24

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 2024.

*We do not certify completion because:

Not applicable.

External Auditor Name

Forvis Mazars LLP, Newcastle upon Tyne, NE1 1DF

External Auditor Signature *Forvis Mazars LLP* Date **21 August 2024**