

Saaa

Smaller Authorities'
Audit Appointments

**Report on the Results of
Auditors' Work at Smaller
Authorities
2023/2024**



Report on the results of auditors' work at Smaller Authorities 2023/2024

4 April 2025
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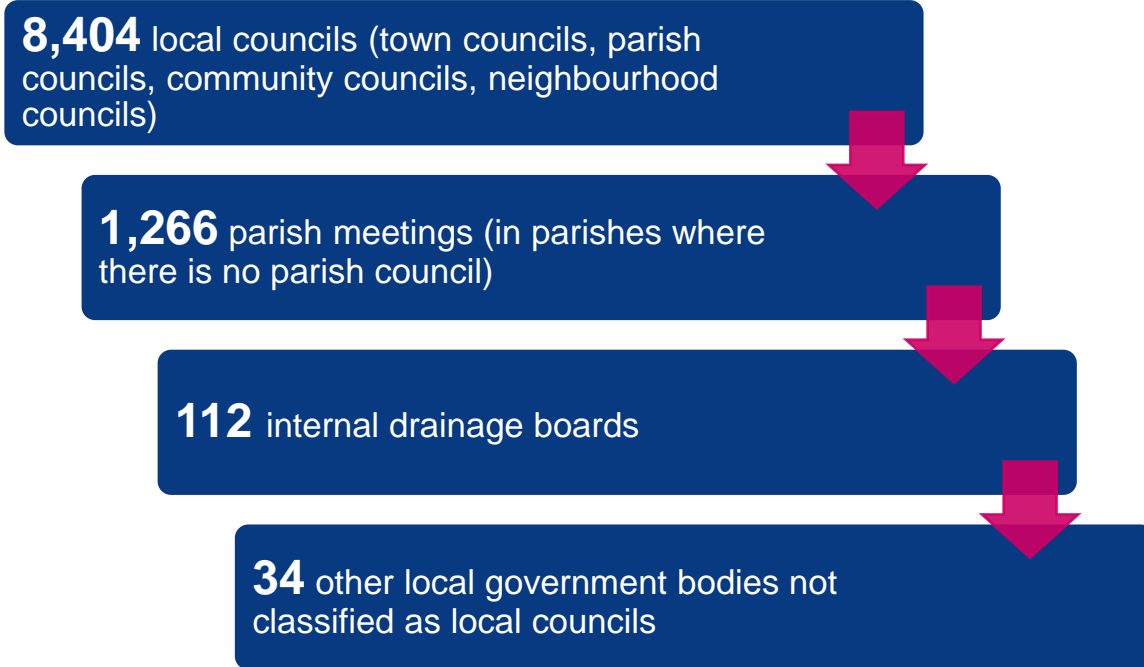
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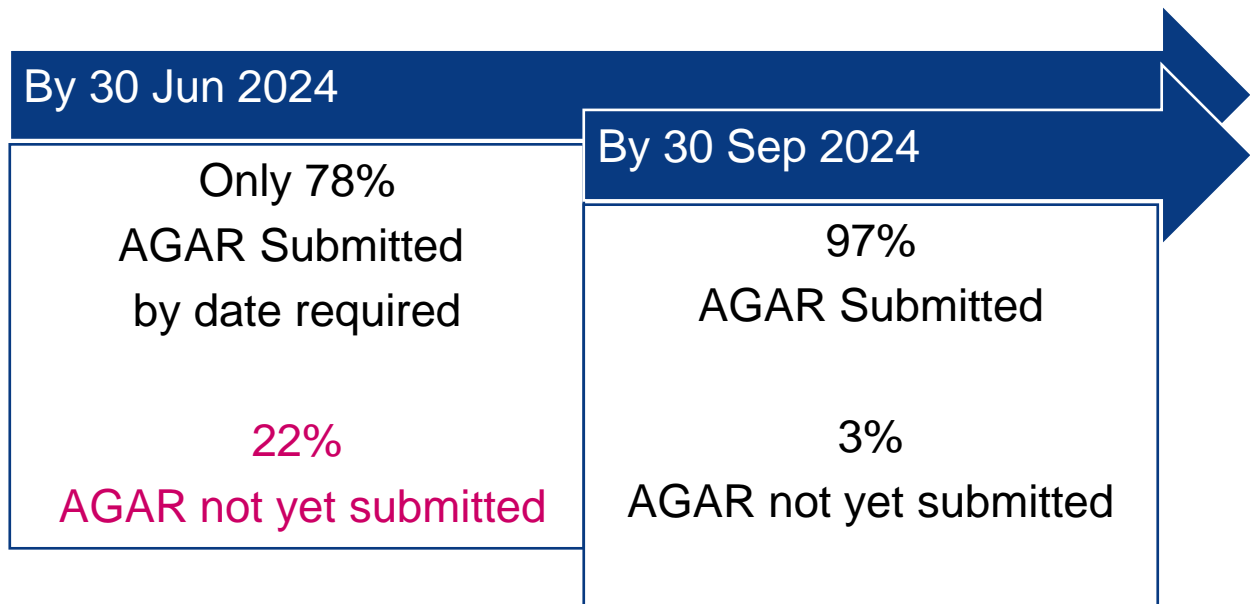
A Summary of the Audit Year 2023/2024

Smaller Authorities

In 2023/2024 there were **9,815** Smaller Authorities.



Timeliness of Submission of Annual Governance and Accountability Return (AGAR)



Exempt and Non- Exempt Smaller Authorities

49% of all Smaller Authorities are exempt

43% of Parish Councils are exempt

99% of Parish Meetings are exempt

3% of IDBs are exempt

3% of Other Smaller Authorities are exempt

Opinions Issued

97% (4,748) Opinions Issued
by 30 Sep 2024

65% (3,097)
Unqualified Opinions

35% (1,651)
Qualified Opinions

Public Interest Reports (PIRs)

27 PIRs issued for audit year 2023/2024 -
all for failure to submit an AGAR

Introduction

This report gives details of auditors' work with Smaller Authorities for the financial year 2023/2024.

2023/2024 was the second year of the second five-year appointing period during which SAAA was responsible for appointing auditors to Smaller Authorities. In 2021, SAAA appointed four audit firms, BDO, Forvis Mazars, Moore and PKF Littlejohn, for the five financial years beginning on 1 April 2022.

Background

Smaller Authorities

A 'Smaller Authority' is defined in legislation as an authority where for three years the higher of gross annual income or expenditure does not exceed £6.5 million.

Local councils are the lowest tier of local government and are statutory bodies. They are independently elected bodies that represent their communities, deliver or contribute to the delivery of a range of services – for example, parks and open spaces, cemeteries, allotments and village halls – and strive to improve the quality of life in their localities. Over £707m was raised by precepting local councils in 2023-2024. This expenditure is funded mainly through an annual charge, known as a precept, set by the local council, and collected on its behalf as part of council tax.

Parish Meetings are local government bodies where there is no parish council. These bodies have limited powers and low levels of expenditure.

Internal Drainage Boards (IDBs) are public bodies that manage water levels in an area, known as an internal drainage district, where there is a special need for drainage. IDBs undertake work to reduce flood risk to people and property and manage water levels for agricultural and environmental needs within their district.

IDBs in England cover 1.2 million hectares (9.7 per cent of England's landmass) and 112 of these IDBs are Smaller Authorities. IDBs play a key role in reducing flood risk to over 600,000 people and nearly 900,000 properties. They operate and maintain over 500 pumping stations, 22,000 km of watercourse, 175 automatic weed screen cleaners and numerous sluices and weirs.

IDBs spend over £60m of public money each year. This expenditure is funded mainly through drainage rates on land occupiers and special levies on the local authorities in each drainage area.

A list of Other Smaller Authorities to which SAAA appoints an external auditor is shown at Appendix A to this report for information.

The Local Audit and Accountability Act 2014

The Local Audit and Accountability Act 2014 (the 'Act') established arrangements for the accountability and audit of local public bodies in England. The legislation requires every Smaller Authority to appoint its own auditor for the financial year starting on 1 April 2017 and each subsequent financial year.

Smaller Authorities' Audit Appointments Ltd

Smaller Authorities' Audit Appointments (SAAA) was established as the sector-led not for profit company to assist Smaller Authorities to procure and appoint external auditors. It was formed by the national sector membership organisations, the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Association of Drainage Authorities (ADA).

The Secretary of State at the then Department of Communities and Local Government (now the Ministry of Housing, Communities and Local Government (MHCLG)) appointed SAAA as the 'specified person' to procure and appoint external auditors to Smaller Authorities that did not choose to appoint their auditors directly, and to set audit fees for those authorities in compliance with the Act, the Accounts and Audit Regulations 2015 (the 'LAA Regulations'), and the Local Audit (Smaller Authorities) Regulations 2015.

All Smaller Authorities agreed to have external auditors appointed by SAAA.

As well as appointing auditors and setting scales of fees, SAAA is responsible for preparing and making available the Annual Governance and Accountability Return (AGAR) that all Smaller Authorities are required to complete. SAAA also reviews the quality of audit work conducted by the firms it appoints. From 2023/2024 onwards, SAAA will publish separately a quality assurance report for each of the audit firms it appoints.

Responsibilities of Smaller Authorities

Smaller Authorities are required to prepare their accounting statements in accordance with statutory requirements and timetables as set out in the LAA Regulations. These require a meeting to be held annually not later than 30 June at which the previous year's accounting statements (with associated documents) and/or certificates of exemption are approved, published and sent to the external auditor.

Smaller Authorities producing accounting statements are required to ensure that they are prepared in accordance with 'proper practices' as set out in Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide to Proper Practices approved by the Smaller Authorities Proper Practices Panel (SAPPP) (formerly the Joint Panel on Accountability and Governance (JPAG)) and published jointly by NALC, SLCC and ADA.

Smaller Authorities complete their accounting statements in the form of an Annual Governance and Accountability Return (AGAR). The AGAR includes the:

- annual internal audit report;
- annual governance statement (AGS);

- accounting statements; and
- external auditor report and certificate (where required).

All Smaller Authorities (except Parish Meetings) are required to publish their AGAR on a freely accessible public website.

‘Exempt’ Smaller Authorities

The Act and the Regulations introduced a category of authorities that can declare themselves exempt from a Limited Assurance Review by the external auditor.

The main exemption criteria are as follows:

- The authority must certify that, for the financial year in question, the higher of its gross income and gross expenditure did not exceed £25,000;
- The financial year must not be one of the first three years of the authority’s existence; and
- In relation to the preceding financial year, the external auditor must not have:
 - issued a public interest report in respect of the authority; or
 - made a statutory recommendation to the authority.

The full qualifying criteria for an authority to declare itself as exempt are set out in Regulation 9 of the Smaller Authority Regulations and are listed on the Certificate of Exemption which is part of the AGAR.

If an authority can confirm that all the criteria apply and that it neither received gross income nor incurred gross expenditure exceeding £25,000, then the authority can declare itself exempt at a full meeting of the authority held after the end of the financial year. The authority must then notify its appointed external auditor by completing and signing a Certificate of Exemption and returning it to the appointed external auditor by 30 June. Once an authority has declared and certified itself as exempt, then the auditor does not have any further duties in respect of that authority unless an objection is received.

An authority that meets the exemption criteria can still opt for a Limited Assurance Review by its external auditor for a fee if it so chooses.

Responsibilities of Auditors

Auditors are required to undertake their work at Smaller Authorities within a framework prescribed by the Act and the National Audit Office (NAO) Code of Audit Practice (the ‘Code’).

Chapter 6 of the Code specifically relates to Smaller Authority assurance engagements and sets out the work required in relation to these engagements. To support auditors in meeting the requirements of the Act and the Code, the NAO also publishes detailed guidance in its Auditor Guidance Note 02 (AGN02) Specified Procedures for Assurance Engagements at Smaller Authorities, to which auditors must have regard. The Code of Audit Practice and Auditor Guidance Notes are available on the NAO website.

A Smaller Authority Limited Assurance Review is not an audit in accordance with professional auditing standards, but a Limited Assurance Review which provides a level of assurance proportionate to the amounts of public money managed by Smaller Authorities. Auditors give a limited assurance opinion and certify completion of their work. Auditors issue an unqualified opinion where they consider that the annual return meets the specified requirements.

Where authorities fail to comply with the specified requirements or certain matters come to the auditor's attention, auditors are required under Schedule 7 of the Act to consider whether they should exercise any of their additional reporting powers by issuing a written statutory recommendation or a public interest report.

An authority whose auditor has exercised these additional powers cannot then declare itself as exempt in the following year of account but must submit an AGAR to the external auditor for a Limited Assurance Review and pay the relevant fee.

Analysis of Audit Year 2023/2024

Submission of AGAR

The deadline for submission of the 2023/2024 AGAR by all Smaller Authorities was 30 June 2024. At that date, only 78% (7,605) of Smaller Authorities had submitted their AGAR.

Table 1: AGAR submission as at 30 June 2024 by type of Smaller Authority.

As at 30 June 2024		
Type of Smaller Authority	Total No. of Type of Smaller Authority	No. and % of AGAR submitted
Parish Council	8403	6788 (81%)
Parish Meeting	1266	755 (60%)
IDB	112	48 (43%)
Other	34	14 (41%)
<i>All types</i>	<i>9,815</i>	<i>7,605 (78%)</i>

Between 30 June 2024 and 30 September 2024, a further 1,913 Smaller Authorities submitted their AGAR. Therefore, by the end of September 2024, 9,518 (97%) Smaller Authorities had submitted an AGAR.

Table 2: AGAR submission as at 30 September 2024 by type of Smaller Authority.

As at 30 September 2024			
Type of Smaller Authority	Total No. of Type of Smaller Authority	No. and % of AGAR submitted	No. of AGAR outstanding
Parish Council	8403	8304 (99%)	99
Parish Meeting	1266	1070 (85%)	196
IDB	112	111 (99%)	1
Other	34	33 (97%)	1
<i>All types</i>	<i>9,815</i>	<i>9,518 (97%)</i>	<i>254</i>

By 31 December 2024, another 43 Smaller Authorities had submitted their AGAR so, by this date 9,561 (97.4%) of Smaller Authorities had submitted an AGAR.

The timeliness of AGAR submission remains an issue. By 30 June 2024, the date by which the auditors required the AGAR to be submitted, only 78% of all Smaller Authorities had submitted their AGAR.

By 31 December 2024, 97% of all Smaller Authorities had submitted an AGAR; 99% of parish councils, 85% of Parish Meetings, 99% of IDBs and 97% of Other Smaller Authorities. This shows that Parish Meetings are significantly less compliant with AGAR submission, and this reinforces auditors' reports to SAAA that it is difficult to obtain a response from some Parish Meetings.

Auditors are required to issue their opinion by 30 September each year. The delay in the submission of returns by Smaller Authorities affects the rate at which auditors are able to issue their opinions.

As in previous years, SAAA strongly encourages Smaller Authorities to make adequate arrangements to ensure that their AGAR is approved and submitted in accordance with the auditor's deadlines.

In its response to [MHCLG's consultation on the Reform of Local Audit](#), SAAA strongly recommended that Parish Meetings should in future only be required to opt in to the Limited Assurance regime when they exceed the lower threshold, rather than all those below that threshold being required to opt out by declaring that they are exempt as current legislation requires.

Types of AGAR Submission

As at 30 September 2024, 9,518 Smaller Authorities had returned an AGAR. Table 3 below shows the composition of those returns.

Table 3: Types of AGAR form submitted by 30 September 2024.

Type of Smaller Authority	Type of AGAR submitted		
	No Financial Transactions and Declaration of Exemption Form 1/1A/1PM	Declaration of Exemption Form 2/2PM	Requiring Limited Assurance Review Form 3/3PM
Parish Council	25	3547	4732
Parish Meeting	592	476	2
Internal Drainage Board	0	3	108
Other	2	1	30

Table 4 below further shows the split between those Smaller Authorities who are exempt from a Limited Assurance Review and those who require a Limited Assurance Review by type of authority, for those Smaller Authorities who had submitted an AGAR by the date required.

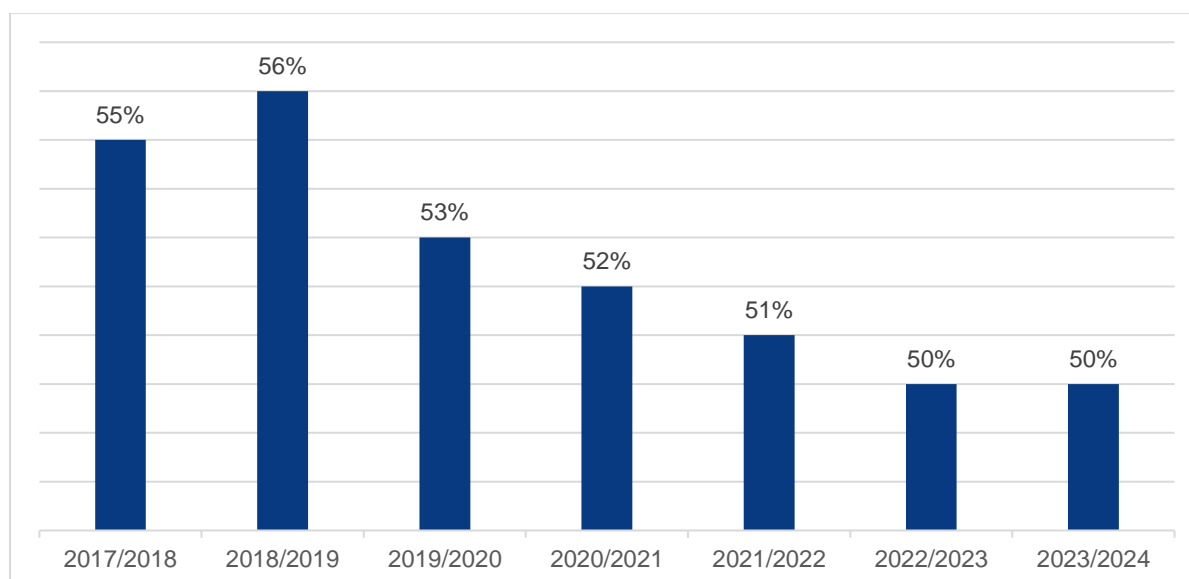
Table 4: Exempt Smaller Authorities and those requiring Limited Assurance Review by Smaller Authority type at 30 September 2024.

Type of Smaller Authority	No. and percentage of Smaller Authorities Exempt from Limited Assurance Review	No. and percentage of Smaller Authorities Requiring Limited Assurance Review
Parish Council	3572 (43%)	4732 (57%)
Parish Meeting	1068 (99.99%)	2 (less than 1%)
Internal Drainage Board	3 (3%)	108 (97%)
Other	3 (9%)	30 (91%)
<i>All Smaller Authorities</i>	<i>4646 (49%)</i>	<i>4872 (51%)</i>

By 31 Dec 2024, following further late submissions of AGAR forms, 49% (4,678) of Smaller Authorities who returned an AGAR declared themselves to be exempt leaving 4,883 (51%) Smaller Authorities requiring a Limited Assurance Review. At this date, 254 Smaller Authorities had not yet submitted an AGAR form.

The percentage of Smaller Authorities that have declared themselves to be exempt has been decreasing every year since 2017/2018. Figure 1 below shows the percentage of Smaller Authorities not requiring a review each year from 2017/2018 to 2023/2024 decreasing from 55% in the first year to 50% in the latest year. To allow comparison with previous years the figure 2023/2024 assumes authorities who have failed to submit an AGAR are exempt from Limited Assurance Review.

Figure 1: Percentage of Smaller Authorities not requiring a Limited Assurance Review from 2017/2018 to 2023/2024.



In 2023/2024, 4,883 authorities required a Limited Assurance Review. These included 77 authorities (2022/2023: 97) where neither income nor expenditure exceeded £25,000, but the authority either did not meet the exemption criteria or had specifically requested a Limited Assurance Review.

In 2023/2024, 592 (46.8%) of Parish Meetings were financially inactive and 476 (37.6%) declared themselves to be exempt, but 196 (15.5%) failed to submit an AGAR. Two Parish Meetings required or asked for a Limited Assurance Review. These figures reinforce SAAA's recommendation that Parish Meetings should in future only be required to opt in to the Limited Assurance regime when they exceed the lower threshold as less than 1% currently exceed the lower threshold.

The number of Smaller Authorities who are exempt from a Limited Assurance Review is continuing to fall. The lower threshold of £25,000 was put in place in 2015 and has not been reviewed since that time. In its recent response to a MHCLG Consultation, SAAA supported the proposed uplift of the lower threshold, broadly in line with inflation, allowing the smallest of authorities to remain exempt from Limited Assurance Review.

Opinions Issued

Auditors aim to issue their opinions on Smaller Authorities' annual returns in time to enable the authorities to publish their annual returns with their auditor's reports and certificates by the statutory deadline for the publication of accounts of 30 September. If there are outstanding objections and challenges, the auditor may issue an interim certificate pending a review and/or investigation into objections and the auditor's opinion will be issued later. This interim certificate must also normally be issued by the statutory deadline of 30 September.

Despite the delay in submission by some Smaller Authorities, 4,633 (95%) of Limited Assurance Reviews which could be completed by 30 September 2024 were completed by that date.

Of the AGARs submitted to the auditors by the later date of 31 December 2024, 4,883 of them required a Limited Assurance Review to be conducted. By that date, auditors had issued a final opinion and certificate on 4,741 (97%) of those returns.

Consequently, 142 reviews were reported as still in progress as at 31 December 2024, which is an improvement on 2022/2023 when 157 of reviews were still in progress as at 31 December 2023.

Table 5 shows the number and proportion of opinions issued as at 31 December 2023 and 31 December 2024, with separate totals for Parish Meetings, parish councils plus other Smaller Authorities, and IDBs.

Table 5: Opinions issued and not issued as at 31 December 2023 and 31 December 2024.

	Local councils 2022-23		Local councils 2023-24		IDBs 2022-23		IDBs 2023-24		All Smaller Authorities 2022-23		All Smaller Authorities 2023-24	
Authorities requiring a review	4,625		4,775		106		108		4,751		4,883	
Opinions issued	4,489	97%	4,634	97%	105	99%	107	99%	4,594	97%	4,741	97%
In progress	156	3%	141	3%	1	1%	1	1%	157	3%	142	3%

Table 5 has been restated from previous reports to show the percentage of opinions issued of those AGAR forms which had been submitted. Whilst audit firms are required to take all necessary actions to ensure the maximum number of AGAR forms are returned, they can only issue opinions on submitted forms. It is more appropriate to consider the percentage of opinions they issue on those AGAR forms submitted.

For 2023/2024, SAAA is pleased to note that all firms met SAAA's target to complete 95% of Limited Assurance Reviews by 30 September 2024.

Qualified and Unqualified Opinions

Auditors issue an unqualified opinion where they consider that the AGAR meets with the specified requirements. Where this is not the case, the auditor will 'qualify' the opinion, setting out the respects in which the requirements are not met and explaining the reasons that have led to that conclusion.

Auditors may qualify the opinion on the AGAR because of issues identified in the accounting statements, the annual governance statement (AGS), or both. A qualification on the AGS may relate to one or more of the assertions that the Smaller Authority is required to make. The assertions are set out in Appendix D for reference.

Of the opinions that auditors had issued to Smaller Authorities by 31 December 2024, 65% per cent were unqualified, as shown in Table 6 and Figure 3.

Table 6: Number of qualified and unqualified opinions as at 31 December 2023 and 31 December 2024.

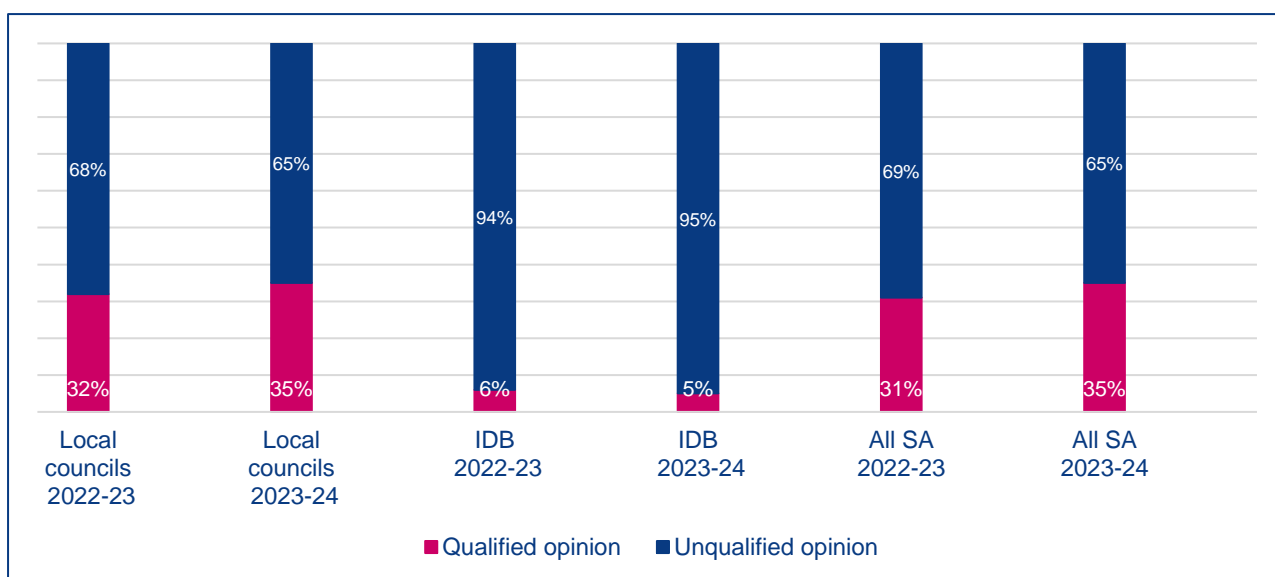
	Local councils 2022-23		Local councils 2023-24		Internal Drainage Boards 2022-23		Internal Drainage Boards 2023-24		All Smaller Authorities 2022-23		All Smaller Authorities 2023-24	
Opinions issued	4,489		4,634		105		107		4,594		4,741	
Qualified opinion	1,442	32%	1,644	35%	6	6%	5	5%	1,428	31%	1,649	35%
Unqualified opinion	3,067	68%	2,990	65%	99	94%	102	95%	3,166	69%	3,092	65%
Opinions not issued	156		141		1		1		157		142	
No AGAR received	180		253		1		1		181		254	

Like Table 5 above, Table 6 has been restated from previous reports to show the percentage of opinions issued for those AGAR forms which had been submitted.

Table 5 also shows the number of AGAR forms not yet submitted. It cannot be known until these forms are submitted whether the authority would have required a Limited Assurance Review. However, since Parish Meetings are more likely to both fail to submit an AGAR and be exempt, it is likely that most of the 254 AGARs outstanding would not require a Limited Assurance Review.

Figure 3: Qualified and unqualified opinions 2022/2023 and 2023/2024

IDB = Internal Drainage Board, SA = Smaller Authorities, Local Council = Parish councils, Parish Meetings plus other Smaller Authorities



There is a continued increase in the number of qualified opinions.

Whilst it is not shown in this report, there is variation in the percentage of qualified opinions between different audit firms. SAAA is seeking to understand the reasons for this variation.

Additional Information

Appendix C provides further information by contract area/type of authority about:

- the number and percentage of Smaller Authorities that required a review
- the number and percentage of Smaller Authorities that did not require a review
- the number and percentage of Smaller Authorities where an opinion was issued
- The number and percentage of Smaller Authorities where an opinion was not issued
- the number and percentage of qualified opinions
- the number and percentage of unqualified opinion

Examination of Table C2 in Appendix C shows the percentage of qualified opinions varies widely by contract area from, for example, 65% in Warwickshire to 13% in Bedfordshire. The average percentage of qualified opinions across all areas is 35% as shown in Table 6 above.

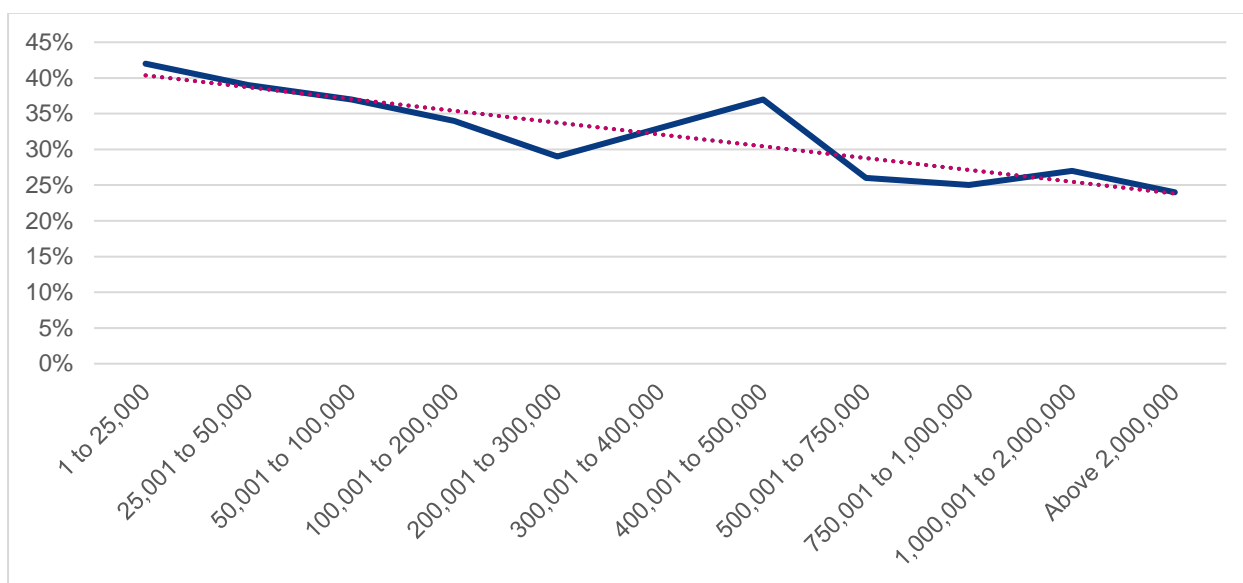
Table 7 shows the percentage and number of qualified opinions against the income/expenditure of Smaller Authorities, as the Fee Band shown in the table relates to income/expenditure.

Table 7: Qualified opinions for Smaller Authorities by fee band for 2021/2022 and 2022/2023

Fee band (£)	Opinions issued 2022-23	Number and percentage of qualified opinions 2022-23		Opinions issued 2023-24	Number and percentage of qualified opinions 2023-24	
1 to 25,000	90	34	38%	84	35	42%
25,001 to 50,000	1,358	449	33%	1402	544	39%
50,001 to 100,000	1,037	348	34%	1060	393	37%
100,001 to 200,000	844	246	29%	836	281	34%
200,001 to 300,000	394	133	34%	395	116	29%
300,001 to 400,000	201	61	30%	224	73	33%
400,001 to 500,000	127	32	25%	146	54	37%
500,001 to 750,000	190	54	28%	215	56	26%
750,001 to 1,000,000	114	31	27%	113	28	25%
1,000,001 to 2,000,000	168	28	17%	170	46	27%
Above 2,000,000	71	12	17%	96	23	24%
<i>Total</i>	<i>4,594</i>	<i>1,428</i>	<i>31%</i>	<i>4,741</i>	<i>1,649</i>	<i>35%</i>

Figure 4 below shows the information graphically and allows the relationship between income/expenditure to qualified opinion to be seen.

Figure 4: Graph showing Percentage of Qualified Opinion against Fee Band



Authorities with a smaller income or expenditure receive a higher percentage of qualified auditor certificates. SAAA will share this information with NALC, SLCC, and ADA to allow them to consider focusing their training and support of such smaller authorities to increase their compliance with the Limited Assurance regime.

Public Interest Reports and Statutory Recommendations

Schedule 7 of the Local Audit and Accountability Act 2014 requires auditors to consider whether, in the public interest, they should make a report on any matter that relates to an authority, or an entity connected with the authority coming to their notice during the audit, so that it can be considered in accordance with the requirements set out in schedule 7 or brought to the public's attention. Auditors may issue a public interest report (PIR) during or after the end of the audit.

The great majority of public interest reports (183 (89%) of the 206 PIRs issued since 2017/2018) have resulted from authorities having failed to submit an AGAR or Certificate of Exemption as required by legislation despite having received a request from the auditor and two reminder letters. Reminder letters are accompanied by a demand for a fee (currently £40). Where the authority might have been able to claim exemption (but failed to submit a Certificate) there is a further financial consequence, as the authority is unable to claim exemption the following year and must receive and pay for a limited assurance review.

Between 1 April 2024 and 31 March 2025, 34 PIRs were issued. Of these two relate to audit year 2021/2022, five relate to audit year 2022/2023 and 27 relate to audit year 2023/2024.

22 of these 34 PIRs have been issued to authorities for the first time, and 12 have been issued to authorities who have received a PIR before, some on repeated occasions.

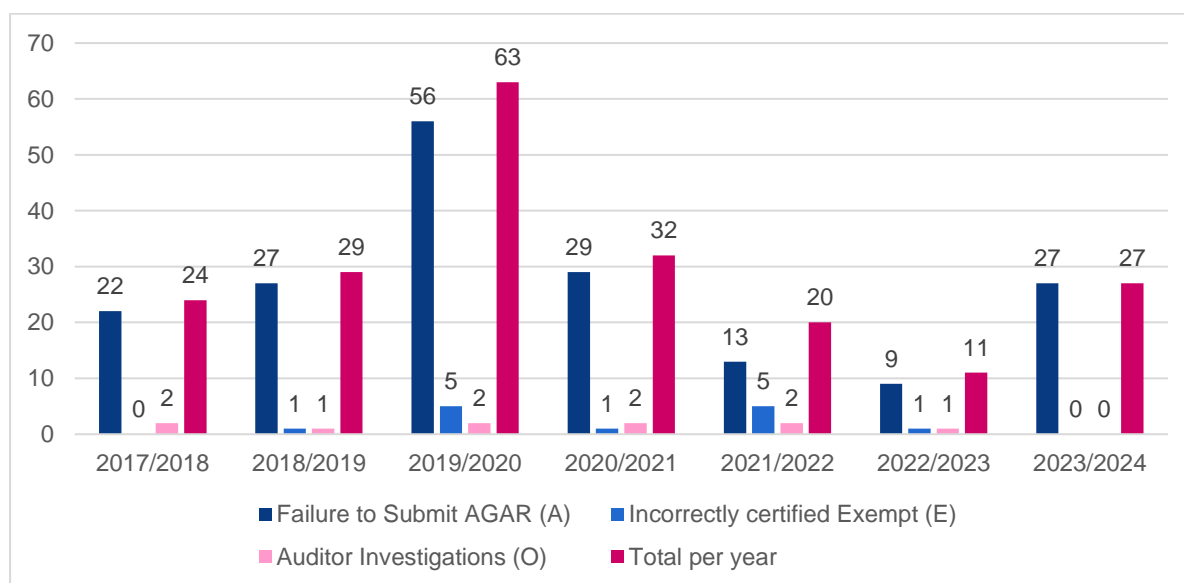
Table 8 shows all PIRs issued between 1 April 2023 and the date of this report (4 April 2025) and the reasons they have been issued.

Table 8: Public Interest Reports issued between 1 April 2023 and the date of this report (4 April 2025).

Audit Year	Number of PIR issued between 1 April 2023 and 4 April 2025.	Reason for PIR
2021/2022	11	5A, 4E, 2O
2022/2023	11	6A, 4E, 1O
2023/2024	27	27A

Key:
A = authority failed to submit AGAR
E = authority incorrectly claimed exemption from review
O = other reason, auditor investigation

Figure 5: Number of PIRs Issued Each Audit Year since 2017/2018 by type and in total as at date of this report (4 April 2025). This figure has been restated since previous reports.



Appendix B lists the authorities where the auditor has issued a report in the public interest for the last three audit years. The list includes all PIRs issued up to the date of this report (4 April 2025).

All PIRs are published on the [SAAA's website](#) and copies are sent to the Secretary of State at MHCLG (for local councils), at DEFRA (for IDBs), the National Audit Office and the local Monitoring Officer.

In its recent response to MHCLG's consultation, SAAA noted that SAAA looks forward to working with MHCLG and the proposed Local Audit Office (LAO) to improve the value and effectiveness of statutory reports and public interest reports as tools to improve Smaller Authorities' accountability and governance. SAAA

believes that more use could be made of statutory reports and PIRs to improve the governance and accountability of Smaller Authorities.

Schedule 7 of the Local Audit and Accountability Act 2014 also provides for an auditor to make a written recommendation to an authority, which the authority is required to consider. The great majority of these statutory recommendations relate to the requirement to submit an AGAR (or Certificate of Exemption) and may be followed by a PIR where no action is taken.

By 31 December 2024, 33 (2022/2023: 22) such statutory recommendations had been issued by auditors in relation to the financial year 2023/2024, all relating to failure to submit an appropriately completed AGAR.

Appendix A – Other Smaller Authorities

List of 'Other' Smaller Authorities 2023/2024

Name of Smaller Authority

Bath Charter Trustees
Bournemouth Charter Trustees
Charter Trustees of High Wycombe
Charter Trustees of the Town of Cleethorpes
Chichester Harbour Conservancy
Chilterns Conservation Board
City of Chester Charter Trustees
Cotswolds Conservation Board
East Retford Charter Trustees
Ellesmere Port Charter Trustees
Epsom and Walton Downs Conservators
Grantham Charter Trustees
Great Grimsby Charter Trustees
Great Torrington Commons Conservators
Harrogate Charter Trustees
Hull and Goole Port Health Authority
Langstone Harbour Board
Littlehampton Harbour Board
London Waste and Recycling Board
Manchester Port Health Authority
Mansfield Charter Trustees
Margate Charter Trustees
Mortlake Crematorium Board
North East Surrey Crematorium Board
Poole Charter Trustees
River Tees Port Health Authority
Scarborough Charter Trustees
Scunthorpe Charter Trustees
South West Middlesex Crematorium Board
The Charter Trustees for the City of Durham
The Conservators of Ashdown Forest
Tunbridge Wells Commons Conservators
Tyne Port Health Authority
Worksop Charter Trustees

18 Charter Trustees, 6 Conservators, 4 Port health Authorities, 3 Crematorium Boards, 2 Harbour Boards, 1 Waste and Recycling Board

Appendix B – PIRs Issued

Table B1: Public interest reports issued over the past three audit years (as at 4 April 2025).

Key:

A = authority failed to submit AGAR

E = authority incorrectly claimed exemption from review

O = other reason

*Smaller Authorities who have been issued with more than one PIR since 2017/2018 are shown **bold**.*

Smaller Authority	Audit Year		
	2021/2022	2022/2023	2023/2024
Akeley Parish Council		A	
Allonby Parish Council	A		
Ashreigney Parish Council	A		A
Bashall Eaves, Little Mitton and Great Mitton Parish Council			A
Beckermest with Thornhill Parish Council		E	
Bisham Parish Council	A	A	A
Briercliffe with Extwistle Parish Council			A
Brilley Parish Council			A
Bruisyard Parish Council		A	A
Burwardsley Parish Council			A
Chapmanslade Parish Council	E		
Chilton Polden Parish Council		A	A
Claypole Parish Council		A	
Clifton Reynes and Newton Blossomville Parish Council			A
Coton Parish Council			A
Earls Colne Parish Council	A		
Fordbridge Town Council	A		
Great Doddington Parish Council			A
Great Wratting Parish Council			A
Groby Parish Council	O		
Hampsthwaite Parish Council	E		
Harome Parish Council			A
Hartington Upper Quarter Parish Council	E		
Hempton and Pudding Norton Parish Council			A
Holwell Parish Council	E		
Icklingham Parish Council	A		
Irby Upon Humber Parish Council		A	

Kirby Grindalythe and Duggleby Parish Council	A	A	
Kirby Muxloe Parish Council	O		
Newbourne Parish Council			A
Old Buckenham Parish Council			A
Penselwood Parish Council			A
Pitcombe Parish Council			A
Poulton with Fearnhead Parish Council			A
Rawcliffe Parish Council			A
Read Parish Council			A
Rimpton Parish Council			A
Scrayingham Parish Council	A		
South Somercotes with Fenhouse & Scupholme Parish Council	A		
Staveley Town Council		O	
Sydenham Demeral Parish Council			A
Thornhackett Group of Local Councils	E		
Tidmarsh with Sulham Parish Council		A	A
Toft Newton Parish Council			A
Tremaine Parish Council	A		
Tresmeer Parish Council	A		
Tunstall Parish Council	A		
Wangford and Henham Parish Council			A
Waterbeach Parish Council		A	A
Westhoughton Town Council	A		
Whitminister Parish Council			A

Appendix C – Additional Information

Table C1: Smaller Authorities: opinions issued by 31 December 2024 by contract area.

County Area/Type of Authority	Number of authorities	Requiring a review	Not requiring a review	Opinions issued by 31 Dec 2024	AGAR not yet submitted
Avon	136	86	50	85	0
Bedfordshire	127	82	44	82	1
Berkshire	103	69	32	66	2
Buckinghamshire	219	147	68	143	4
Cambridgeshire	259	169	85	165	5
Cheshire	224	104	113	99	7
Cleveland and Durham	186	91	94	91	1
Cornwall	212	149	63	147	0
Cumbria	284	137	124	130	23
Derbyshire	255	128	107	124	20
Devon	402	165	232	158	5
Dorset	195	85	110	81	0
East Sussex	104	73	31	69	0
East Sussex	429	170	249	167	10
Essex	286	199	87	192	0
Gloucestershire	270	111	153	107	6
Hampshire & the Isle of Wight	297	208	89	208	0
Herefordshire	137	56	80	56	1
Hertfordshire	124	80	44	78	0
Humberside & East Riding of Yorkshire	244	107	136	104	1
<i>Internal Drainage Boards</i>	112	108	3	107	1
Kent	321	229	91	229	1
Lancashire	247	130	110	127	7
Leicestershire	272	90	170	86	12
Lincolnshire	473	141	311	136	21
London	2	2	0	2	0
Norfolk	526	196	315	189	15
North Yorkshire	599	144	411	138	44
Northamptonshire	271	141	123	137	7
Northumberland	155	51	104	50	0
Nottinghamshire	210	99	107	90	4
<i>Other Smaller Authorities</i>	34	31	3	29	0
Oxfordshire	318	167	137	158	14
Shropshire	194	95	99	93	0
Somerset	314	126	180	122	8
South Yorkshire	92	55	35	52	2
Staffordshire	188	102	86	102	0

Surrey	87	65	21	64	1
Warwickshire	226	109	95	104	22
West Sussex	154	110	39	108	5
West Yorkshire	93	75	18	71	0
Wiltshire	272	115	154	113	3
Worcestershire	162	86	75	82	1

Table C2: Smaller Authorities: qualified and unqualified opinions on 2023-2024 accounts by contract/type of authority are where an AGAR has been submitted.

Contract Area/Type of Authority	Qualified opinion	% of Qualified Opinion	Unqualified Opinion	% Unqualified Opinion
Avon	23	27%	62	73%
Bedfordshire	11	13%	71	87%
Berkshire	17	26%	49	74%
Buckinghamshire	43	30%	100	70%
Cambridgeshire	61	37%	104	63%
Cheshire	35	35%	64	65%
Cleveland and Durham	27	30%	64	70%
Cornwall	47	32%	100	68%
Cumbria	71	55%	59	45%
Derbyshire	48	39%	76	61%
Devon	50	32%	108	68%
Dorset	25	31%	56	69%
East Sussex	18	26%	51	74%
East Sussex	57	34%	110	66%
Essex	71	37%	121	63%
Gloucestershire	49	46%	58	54%
Hampshire & the Isle of Wight	59	28%	149	72%
Herefordshire	22	39%	34	61%
Hertfordshire	22	28%	56	72%
Humberside & East Riding of Yorkshire	39	38%	65	63%
<i>Internal Drainage Boards</i>	5	5%	102	95%
Kent	41	18%	188	82%
Lancashire	56	44%	71	56%
Leicestershire	51	59%	35	41%
Lincolnshire	57	42%	79	58%
London	0	0%	2	100%
Norfolk	75	40%	114	60%
North Yorkshire	56	41%	82	59%
Northamptonshire	39	28%	98	72%
Northumberland	11	22%	39	78%
Nottinghamshire	34	38%	56	62%
<i>Other Smaller Authorities</i>	11	38%	18	62%

Oxfordshire	96	61%	62	39%
Shropshire	35	38%	58	62%
Somerset	45	37%	77	63%
South Yorkshire	13	25%	39	75%
Staffordshire	20	20%	82	80%
Surrey	18	28%	46	72%
Warwickshire	68	65%	36	35%
West Sussex	40	37%	68	63%
West Yorkshire	24	34%	47	66%
Wiltshire	33	29%	80	71%
Worcestershire	26	32%	56	68%

Appendix D – Annual Governance Statement Assertions

Assertions in the Annual Governance Statements

Listed below are the assertions that members of an authority are required to confirm, to the best of their knowledge and belief, in respect to the Accounting Statements for the audit year.

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.
7. We took appropriate action on all matters raised in reports from internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee, we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.

