

FINAL REPORT

Great Gonerby Parish Council has gone through a period of some turmoil for 12/15 months resulting in a great deal of work for the comparatively new Clerk/RFO. There have been several changes of clerk, a councillor carrying out some of the clerk's duties and the Chair (now resigned) undertaking financial responsibilities which have contributed to some of the issues identified.

The "lincolnshire" website had been replaced with an "online" website which had not been completed and was not accessible to make updates. The website has reverted to a "lincolnshire" website and the LALC webmaster has offered invaluable assistance with this, however it is still work in progress. This has made searching for information very difficult.

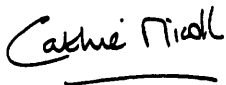
An additional audit visit was necessary (making three in total) to view documents which seem to have been "missing" making "sign off" of the AGAR paperwork problematic. Following interrogation of the historical documents on the council laptop these were found and have assisted with the final AGAR sign off. These will be covered separately in a report to the External Auditor and is attached.

A number of the actions/recommendations identified in the intermediate report have been completed and/or in the process of being completed. The checklist has additional notes (highlighted) following the third visit.

There does not appear to have been a robust and transparent audit trail of financial transactions; eg council approval to make purchases, approval for payment and recording, filing, sharing bank reconciliations/statements with councillors etc. I have no doubt that the new clerk/rfo will address these issues. This has resulted in the Transaction Check within the Internal Audit Checklist not being completed fully.

The clerk/rfo is to be congratulated on persevering under very difficult circumstances and the assistance of councillors is acknowledged. There is a new Chair to the Council who is also very supportive. I am confident that Great Gonerby Parish Council will become a well administered council in the future.

Thank you Caroline for your hospitality.



Cathryn Nicoll
Internal Auditor - Lincolnshire Association of Local Councils
Date: 1 June 2025

Lincolnshire Association of Local Councils Internal Audit Report

To the Chairman of Great Gonerby Parish Council

I have examined council business including policies, agendas and minutes, accounting and financial statements and other documents relevant to this audit.

In providing this report I am fully aware of the number of changes of Clerk to Great Gonerby Parish Council over the past year and recognise that the current incumbent of this post has only been employed for a few weeks. To assist with the audit the Vice-Chair and another councillor also attended to support the Clerk and to fill any missing gaps in knowledge.

The checklist should be read in conjunction with this report as a number of notes and actions have been annotated to the checklist.

Of particular note I **recommend** that the following issues are addressed as soon as possible - I have made several suggestions for improvement and the Clerk has noted these.

I have no doubt that the Clerk will address the issues raised in the checklist however these will take some time and importance should be placed on the "High" risk issues in the first instance.

Procedures/Processes in relation to councillors (elected or co-opted)

- Declarations of Acceptance of Office
- Receiving, acknowledging receipt by signature and adhering to the Code of Conduct
- Training and training records

Asset Control

- Noted that risk assessments have been carried out on moveable assets and photographs taken.
- Register of inspections to cover date of inspection, condition and maintenance work needed be kept and signed off. This would be needed in the event of any litigation claims.

Risk Management

- Annual risk management review should be undertaken annually - this has been completed recently.
- Financial reporting to the Council has not been done to maintain transparency - to be covered separately below.

Payroll and HR

- Advised Council is registered with the Pensions Regulator, however the clerk/rfo is exempted (due to age) from joining the pension scheme.
- Confirmation of this registration needs to be evidenced at the final audit along with confirmation that other employee(s) are enrolled or opted out of a pension scheme.

Financial

I understand that the clerk is also to take on the role of responsible finance officer from the new financial year and I am confident that the financial management and reporting will be much improved. It is of concern that full financial information has not been shared with/ or all councillors involved with financial processes (ie budget setting, dissemination of cash sheets, bank statements, reconciliation of accounts etc).

A review of bank signatories has recently been undertaken and a further signatory added. Investigation should be undertaken for the inclusion of approval of payments by two council signatories with the bank.

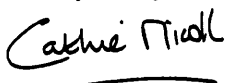
Suggestions have been made to assist with financial management which the clerk has noted.

Website

The website has recently reverted to the "lincolnshire.gov.uk" website and work is still underway - there are still areas for improvement and updating and the clerk is aware of these areas.

I can only congratulate Caroline for undertaking this role; she is making a supreme effort to come to terms with all the complexities to ensure that Great Gonerby Parish Council is a well-run Council.

Thank you for your hospitality and the sugary snacks I look forward to meeting you and your four legged babies again!



Cathryn Nicoll
Internal Auditor - Lincolnshire Association of Local Councils
Date: 15 March 2025

Internal Audit Report - INTERMEDIATE AND FINAL

This audit report is to read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return.

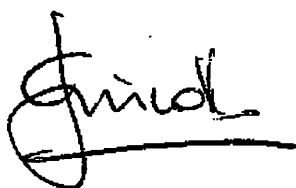
Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

Council:	Great Gonerby
Internal Auditor:	Cathryn Nicoll
Year Ending:	31 March 2025
Date of Report:	15 March 2025 (Intermediate)
	3 May 2025
	1 June 2025 (Final)

D.	An error was made when the precept setting exercise was undertaken (solely by the outgoing chair) and this has resulted in a shortfall for the budget for the year 2025/26. The councillors and clerk/rfo are aware of this and economies are to be exercised for the current financial year. The outgoing chair did not circularise financial information to all councillors. The new clerk/rfo has already put this in place.
E.	I am satisfied that expected income has been received however not sure that recording is entirely correct.
F.	No petty cash - therefore not covered.
G.	Salaries have been correctly managed.
H.	An accurate asset register has recently been compiled, adopted and is being maintained.
I.	I cannot be sure that periodic bank account reconciliations have been carried out and shared with councillors. However, the new clerk/rfo is fully aware of the need for this and has put processes in place.
J.	A receipts and payments system in use. There is an error (shown on the external audit limited assurance opinion 2023/24) which will be restated on the 2024/25 paperwork. There has been much searching to find the external audit report to be able to "balance" the books (Section 2 - Accounting statements). This has been found and corrections made. Please see further comments below.
K.	Not exempt.
L.	Only limited information is published on the website - some work has already been undertaken and is still work in progress. Council has reverted from a ".outlook.com" website to https://great-gonerby.parish.lincolnshire.gov.uk . The "outlook" website was created by a councillor (who I understand has now left council) and not correctly created, managed and accessible to others to update. It has been necessary therefore for the https://great-gonerby.parish.lincolnshire.gov.uk to be rebuilt.
M.	No comment needed.
N.	No comment needed.

The current clerk/rfo is an experienced administrator with a great deal of business acumen and also a financial background. She is fully aware of the need to ensure accurate recording and transparency in all matters. I fully believe that good processes/practices are now in place or being developed. The new clerk/rfo is fully supported by the councillors in her efforts.



ADDITIONAL INFORMATION IN RELATION TO AUDIT OF GREAT GONERBY PARISH COUNCIL

Author:

Cathryn Nicoll
Internal Auditor
Lincolnshire Association of Local Councils
cathie.nicoll@lalc.co.uk
T: 07776 240967
1 June 2025

Great Gonerby Parish Council has undergone a period of challenging circumstances over the past 12/15 months including

- several changes of clerk/rfo (four during the period covered by this audit - two within a very short period of time and neither I believe had experience of council matters)
- councillor undertaking some of the clerk duties
- chair (now resigned from council) undertaking the financial tasks
- change of website which was not accessible for updating - now reverted to <https://great-gonerby.parish.lincolnshire.gov.uk>

The current clerk/rfo has been in post since early-February and has worked tirelessly to come to the terms of the complexities of council work and to restore good administrative/financial processes to the council. Finance moved from the previous chair of the council to the new clerk/rfo on 1 April 2025, ie the beginning of the new financial year. Improvements are ongoing, but I have every confidence following discussions with the clerk, new chair (elected early May 2025) and vice chair of the council that good practice will be in place without delay and would expect the 2025/26 audit to be less complicated/complex.

I have conducted an internal audit of Great Gonerby Parish Council which has entailed three visits to seek information as well as interrogating the website of the council. The comments of the External Auditor on page 6 of the External Auditor's Report and Certificate for the year ending 31 March 2024 have been noted by me and by the clerk/rfo, new chair and vice-chair.

Whilst carrying out this audit I suspect that there have been errors over a long period of time which have not been picked up or when identified not actioned. This is both for financial recording and for governance issues.

I am content that the balances to carry forward to the year 2025/26 in Box 7 of Section 2 is correct; I have seen and totalled the bank statements to be able to confirm this.

Many of the internal control objectives are ticked "No". Please see my comments below for these headings.

Internal Control Objective	
A.	For part of the year appropriate accounting records have been kept. Financial recording is again the responsibility of the clerk/rfo and being managed well.
B.	There is evidence that some compliance has not been met here, however for the year 2025/26 improved methods of recording have been put in place.
C.	A risk assessment has been completed recently and there is a pattern of review.

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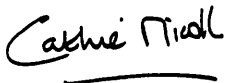
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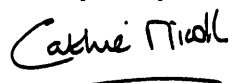
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Section 2 – Accounting Statements 2024/25 for

GREAT GONERSBY

			Notes and guidance
	31 March 2024 £	31 March 2025 £	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1. Balances brought forward	35597 RE STATED	37187	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	28836	31450	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14823	27777	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	10583	10669	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance
5. (-) Loan interest/capital repayments	9848	9848	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	22629	49419	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	37187 RE STATED	26478	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	37187 RE STATED	26478	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	145197	148480	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	135392	129306	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)		NO	

The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.

11b. Disclosure note re Trust funds
(including charitable)

NO

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date 2 June 2025

Caroline Mason

I confirm that these Accounting Statements were approved by this authority on this date:

2 June 2025

as recorded in minute reference:

25206 12C

Signed by Chair of the meeting where the Accounting Statements were approved

WAD

The figures in the accounting statements above exclude any Trust transactions.

GREAT GONERBY

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

GREAT GONERBY WEBSITE (NEW)

great - gonerby.parkish.lincs.gov.uk.

Annual Internal Audit Report 2024/25

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
<input checked="" type="checkbox"/> A Appropriate accounting records have been properly kept throughout the financial year.		✓	
<input checked="" type="checkbox"/> B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
<input checked="" type="checkbox"/> C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
<input checked="" type="checkbox"/> D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓	
<input checked="" type="checkbox"/> E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		✓	
<input checked="" type="checkbox"/> F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
<input checked="" type="checkbox"/> G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
<input checked="" type="checkbox"/> H Asset and investments registers were complete and accurate and properly maintained.		✓	
<input checked="" type="checkbox"/> I Periodic bank account reconciliations were properly carried out during the year.		✓	
<input checked="" type="checkbox"/> J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly		✓	
<input checked="" type="checkbox"/> K If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
<input checked="" type="checkbox"/> L The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	
<input checked="" type="checkbox"/> M In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
<input checked="" type="checkbox"/> N The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

Yes	No	Not applicable
		✓

O. (For local councils only)

Trust funds (including charitable) – The council met its responsibilities as a trustee.

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

14 03 2025 / 02 05 2025 / 16 05 2025

Cathryn Nicoll

Signature of person who carried out the internal audit

C Nicoll

Date

01 06 2025

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Yes	No*	*Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		NO	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	YES		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit	YES		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	YES		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	YES		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external		NO	responded to matters brought to its attention by 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.	YES		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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.	Yes	No	N/A
			N/A

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

252604 12c

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk




Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

* 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	YES	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	YES	
Section 1	For any statement to which the response is 'no', has an explanation been published?	YES	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	YES	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	YES	
	Has an explanation of significant variations been published where required?	YES	
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?	YES	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	YES	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless	N/A	

* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*: where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or

- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.