

## External Auditor's Report

**Summary:** To present the External Auditor's report for the FY 2023/24

**Recommendation:** That the External Auditor's report be noted by the Board

**Report by:** Magda Glanowska – Head of Finance

### INTRODUCTION

1. The external audit was performed by PKF Littlejohn LLP who are appointed by Smaller Authorities' Audit Appointments Ltd (SAAA) as the external auditor for the Cotswolds Conservation Board for the 5 financial years from 2022/23 to 2026/27.
2. Deadline for submission the completed AGAR form for FY 2023/24 to PKF was 1 July 2024 and it was submitted prior to that deadline.
3. The audit of accounts for Cotswolds Conservation Board for the year ended 31 March 2024 has been completed on 25 September 2024 and the accounts along with the notice of conclusion of audit was subsequently published on the CNL website.

### FINDINGS

4. PKF opinion was that "On the basis of PKF's 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."
5. There were no other matters affecting the above opinion which were drawn to the attention of the Conservation Board.

### TIMETABLE FOR 2024/25

6. Next year planned submission deadline for the return of completed AGAR Form is 1 July 2025. It is anticipated that the instructions will be sent out during March 2025.

### SUPPORTING PAPERS

Appendix A – Annual Governance and Accountability Return (AGAR) 2023/24 – Section 1&2

Appendix B – External Auditor's Report and Certificate 2023/24

Appendix C – Audit Closure Letter

Appendix D – Notice of Conclusion of External Audit 2023-24

### FEBRUARY 2025