

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Askam and Ireleth Parish Council

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

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Except for the matters reported below 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 the 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.

On review of the past accounts on the Council's website has found that the Council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (2)(b) (Regulation 13(4)(b) for exempt authorities) which states each Annual Governance and Accountability Return together with any other documents published under Regulation 13(1) should, on conclusion of the audit, be available for public access for a period of five years from their initial publication date which includes publication on the Council's website. Information in relation to any of the past five years is not currently available. The Council should bring this into line with the regulations as soon as practically possible.

Other matters not affecting our opinion which we draw to the attention of the authority:

The Return required to be amended in respect of Boxes 5 and 10 of Section 2 - Accounting Statements. These were originally left blank and resubmitted with a 'Nil' inserted. The original return advertised to the public was therefore technically incorrect although we consider there to be no significant impact from this omission. The Council should in future ensure that all boxes are fully completed in accordance with paragraph 2.5 of the Practitioners' Guide.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosure in Box 11a completed. This was later resubmitted with a 'No' answer which was in line with our expectations and so there are no further concerns in this area.

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

There is a trivial rounding error in both years' column when summed. When rounding the numbers for the Return care should be taken to ensure the Return sums correctly.

The internal auditor has provided a 'yes' response at control checks L and N on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently has no documentation visible on its website in relation to the 2021/22 annual return the answer to these points should have been 'no'.

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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 2023.

External Auditor Name



MOORE

External Auditor Signature

Date

10/08/2023