

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Arncott 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.

Whilst we have no reason not to accept the approval date and minute reference provided to support the approval of sections 1 and 2 of the AGAR, it was noted on reviewing the minutes, that the information recorded was not wholly sufficient to identify and confirm that it was the sections of the AGAR being approved, however it did appear to suggest that the accounts (Section 2) were approved immediately before the governance statement (Section 1) which is the incorrect order.

The minute should record that the Annual Governance and Accountability Return is presented for review and approval, as well as confirming the order the documents are approved, as it is a requirement of the Accounts and Audit Regulations 2015 that Section 1 is approved before Section 2. The Council should also ensure that the minute reference agrees to that in the minute itself.

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

The AGAR Section 2 Statement of Accounts does not arithmetically add down to Box 7 by £1 when summed. When rounding the numbers for the Return care should be taken to ensure the Return sums correctly.

Section 2 of the AGAR was originally submitted with an incorrect figure in Box 9. This was corrected and resubmitted. The council should ensure that the figures are complete and correct prior to submission.

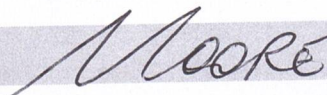
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We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

 MOORE

External Auditor Signature



Date

08/09/2023