

## Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Nuthurst 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*

### 2 External auditor report 2022/23

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.

It was noted on review that the announcement and commencement of the Notice of Public Rights was before the approval of the Annual Governance and Accountability Return. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing, and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practice requires that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that. We advise the council to consider this when answering Assertion 4 on the 2023/24 Annual Governance Statement.

The Council approved the final accounting statements section of the Annual Governance and Accountability Return after 30 June which does not comply with the Accounts and Audit Regulations 2015.

The Practitioners Guide 2022 at paragraph 1.20 requires that in order to satisfy Regulation 6 of the Accounts and Audit Regulations council are required to conduct a financial year review of the effectiveness of their system of internal control. As part of our review, we were unable to confirm that this had been undertaken. The council should ensure this is undertaken in future years.

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

On Section 1, the Council did not enter the date of approval. This form was later resubmitted with the date entered which agreed to the minutes of the meeting for approval of the AGAR and therefore we have no further concerns on this.

However, on Section 2, the Council also did not enter the date of approval but instead entered the minute reference within this box which led to the Chairman's signature being entered in the minute reference box. A revised Section 2 was requested with these boxes updated but we have not received a copy of this. However, the minutes provided reflect approval on 19<sup>th</sup> July 2023 following the approval of Section 1.

Care should be taken in future to ensure all elements of the form are correctly completed prior to submission.

Incomplete information was provided on the initial submission of the AGAR and supporting documentation submitted for review with regards to explanation of significant variances, bank reconciliation and Notice of Public Rights, 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.

### 3 External auditor certificate 2022/23

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

21/09/2023