

Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Asfordby 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.

The inspection period for the exercise of electors' rights was set for 41 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Whilst giving more than the standard amount of time can seem assistive it can lead to other issues; in future the Council should ensure it provides the precise public inspection period. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2023/24 Annual Governance Statement.

The announcement date provided on the Notice of Public Rights showed that the period was announced (published) on the same day as it commenced. This is contrary to the Accounts and Audit Regulations 2015, Part 15(3) which states this should be published no later than one day before the date of that commencement. In future the Council needs to provide a minimum of 1 day as notice prior to the commencement of the period of public rights.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosures in Box 11a and 11b completed. This was later resubmitted with 'No' answers for both 11a and 11b but given the Council are not a sole trustee, the responses should have been 'No' and 'N/A' respectively.

We expected to see Box 4 of the prior year restated on Section 2 as per last year's external audit report, however this was not the case. As this was brought to the attention of the Council in the previous year's audit report but not actioned, the Council should have answered 'No' to Assertions 1 and 7 of Section 1.

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

Following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable, in line with the Audit and Accounts Regulations 2015, section 12 (3)(a). For the current year, based on the date of approval, this would have been to announce on the 8 June 2023 and commence on the 9 June 2023, however the council did not announce its inspection period until the 30 June, commencing on the same day. The Council should ensure that any such necessary delays are clearly notified to the public to ensure they are given full opportunity to exercise their public rights.

Incomplete information was received with regards to a reconciliation between boxes 7 and 8 of Section 2 and additional variance information needed to be requested. The council should in future ensure that all the supporting documentation is provided on the initial submission.

The Internal Auditor has provided a 'not covered' response for control objective F. As the council operates petty cash (as seen in the bank reconciliation) we would have anticipated this objective to have been considered and to be considered in future.


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

01/09/2023