

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

In respect of

**Ellistown & Battleflat 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 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, 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 2023/4 Annual Governance and Accountability Return.

We noted during our review of the Annual Governance and Accountability Return that boxes 4, 6 and 9 of the prior year (2021-22) on Section 2 - Accounting Statements were restated due to staff expenses being reported in box 4 in error, as was noted on the 2021-22 Report of the External Auditor. In reviewing the 2022-23 return we note that whilst the amendments have been correctly processed, the column/items have been marked ® rather than 'Restated' as required by the JPAG Practitioners Guide, to properly bring it to the attention of the reader. As a result a 'No' response should have been provided at assertion 3 on the 2022-23 Governance Statement. We do not anticipate this being an issue in the future as the current year figures have been correctly reported.

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

On review, it has been confirmed that the Section 2 of the Annual Governance and Accountability Return does not include any income and expenditure transactions which relate to the Trust it is sole trustee for. Therefore, due to the double-negative within question 11b a 'No' response has been provided where it should have been answered 'Yes' to indicate this. We do not anticipate any additional issues resulting from this point.

## 3 External auditor certificate 2022/23

We certify/~~do not 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.

~~\*We do not certify completion because:~~

External Auditor Name



External Auditor Signature

Date

03/08/2023