

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

In respect of **Oakthorpe, Donisthorpe & Acresford 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.

On the Part 3PM version of the form, the disclosure of the Council's website on Section 1 does not appear. The Council later resubmitted a Part 3 Form as required by Parish Councils in which disclosure of the Council's website becomes a requirement on Section 1. It appears that the Council have not entered the Council's website on Section 1 but instead the location of where the Notice of Public Rights was published. The Parish Council should take care to ensure the form is accurately completed in the future to ensure full compliance with the regulations and code of practice.

Section 2 of the AGAR was completed as approved on 17/05/2023 with a minute reference '0523016.3'. Section 1 of the AGAR was dated as approved on the same day but with the minute reference being entered as '0523016.21' [although it is noted that on Section 1 of the form initially submitted this reference had been stated correctly]. On investigation, a copy of the minutes was found on the Parish Council's website that clearly show both Sections 1 and 2 were approved at the Full Council Meeting on 17 May 2023 in minute reference '0523016.2i' and '0523016.2iii' respectively which is the correct order of approval but different to the information stated on the face of the final return.

Section 2 of the return - Accounting Statements 2022/23:

Box 1 of the 2023 column does not match box 7 of the 2022 column (as is a requirement of the AGAR Notes and Guidance). This is due to restatements correcting issues noted by the prior year auditor not being fully implemented/followed through with respect to the brought forward balances showing in box 1 for both years to reflect the authorities opening share of the Joint Burial Committee's funds. The restatement appears to have been completed correctly in all other respects.

To rectify this both years' opening balance positions need to be recalculated and restated to correctly reflect the authorities share of these funds on the 2023-24 return.

Section 1 of the return – Annual Governance Statement 2022/23:

We accept the council has attempted to correct errors in the preparation of the accounts in accordance with regulations and proper practices but has not fully achieved this. As a result, assertions 1, 3 and 7 of Section 1 should have been marked 'No'.

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

The council originally completed the AGAR Part 3PM version of the Annual Governance and Accountability Return which is for parish meetings rather than an AGAR Part 3. Whilst the forms are very similar and contain much of the same information, there are key differences. The council has now completed, and resubmitted the AGAR on the Part 3 version of the form to satisfy this element of the regulations.

On the Part 3PM version of the form, the Trust Fund disclosures (Boxes 11a and 11b) on Section 2 do not appear. On the initial Part 3 Form provided, the form was submitted without the Trust Fund disclosure in Box 11a completed. An amended Part 3 Form was later resubmitted with a 'No' answer which was in line with our expectations and so there are no further concerns in this area.

On the initial Part 3 Form submitted, the Council's name was not entered on Sections 1 and 2 of the Annual Return. We consider the omission to be trivial, however, the Parish Council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice. An amended Part 3 Form was later amended and resubmitted to us with this being completed.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances between the current and comparative year, which was later provided on request. The parish council should in future ensure that the supporting information provided is sufficient with their annual submission to explain the movements to within 15% (or £500, if lower).

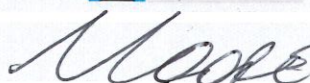
### 3 External auditor certificate 2022/23

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

14/02/2024