

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Steeple Aston 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.

The originally submitted Section 2 : Accounting Statements form had an incorrect number in box 1 – this figure should read £84,476 and, for clarity, box 3 should read £9,794 of the comparative year. This was resubmitted by the Council but not appropriately corrected to reflect the figures submitted on the 2022 Annual Governance and Accountability Return. Section 2 is therefore not accurate in this regard.

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

The originally submitted Section 2 : Accounting Statements form had incorrect numbers in Boxes 1, 7 and 8 of the current year. These have since been amended and the corrected Section 2 has been received and agreed.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosure in Box 11a completed. This was later resubmitted with a 'No' answer which was in line with our expectations and so there are no further concerns in this area.

The council should in future ensure the Sections 1 and 2 of the return to be submitted are fully completed. These should also be reviewed to ensure they are appropriately stated from the accounting records and that boxes 1 to 6 sum to the total showing at box 7.

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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

A handwritten signature in black ink that reads 'Moore'.

Date

28/08/2023