

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Great Haseley 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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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.

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

There is a trivial rounding error in this year's column when summed. When rounding the numbers for the Return care should be taken to ensure the Return sums correctly.

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. The Council later provided an amended Section 2 with a 'Yes' response completed therefore there are no further concerns in this area.


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.

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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

 MOORE

External Auditor Signature



Date

07/09/2023