

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

East Hanney 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.

A review of the Finance Section on the Council's website has found that the Council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access which includes publication on the Council's website. The Council amended their return in the prior year during the 2021/22 audit process however the amended version of the return has not then been published on the Council's website. The Council should bring this into line with the regulations as soon as practically possible.

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, within question 11b a 'N/A' 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.

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

Incomplete information received with regards to significant variances and earmarked reserves. The parish council should in future ensure that significant variances and earmarked/general reserves are scheduled in their entirety. Explanations received and acceptable so no further concerns in this area.

The Internal Auditor has ticked 'Yes' to control Objective N but as we have noted that the version of the 2021/22 on the website is not the final amended version following the 2021/22 Limited Assurance Review process, the objective should have been ticked 'No'.

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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

28/09/2023