

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

In respect of **Freeland 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 risk assessment was not reviewed or updated during the year, and the Internal Auditor has marked control objective C as 'No' on the Annual Internal Audit Report. We would therefore expect Assertion 5 on Section 1 to have been marked 'No' but this has instead been marked as 'Yes' which is not in accordance with the Practitioners Guide. The internal auditor has confirmed that this was to be addressed in the July 2023 meeting and from a review of the minutes on the Council's website this review appeared to take place therefore we should expect no further concerns for the 2023/24 financial year.

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

Section 2 of the AGAR was initially submitted without the Trust Funds 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.

On the initial submission of Section 2 of the Annual Governance and Accountability Return there was a typographical error contained within Box 1 current year's figures on this year's Accounting Statements (Section 2) as the figure should have read £73,257 to agree to the Box 7 figure on the prior year's audited return but it states £74,256. This was later amended and resubmitted to us in which Box 1 read £73,256.

Since there was a trivial rounding difference to the figure we expected, this was investigated with the Council and a bank statement as at 31 March 2022 confirmed the figure has been correctly entered as £73,256 which is in agreement to the restated boxes 7 and 8 figures in the 2022 column on this year's return.

Additional variance information needed to be requested. The parish council should in future ensure that all the necessary supporting information is provided with their initial annual submission.

### 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

17/09/2023