

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Radford Semele 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:

Section 2 of the AGAR was completed as approved on 15/05/23 with a minute reference 2023/2. Section 1 of the AGAR was dated as approved on the same day with the same minute reference. As both sections had the same reference, 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 15/05/23 at specific minute reference 13/f. As such, the minute reference entered on Sections 1 and 2 of the AGAR is incomplete. In future we would expect to see the individual approval minute reference rather than one referencing the entire page.

Incomplete information received with regards to significant variances. The parish council should in future ensure that significant variances are scheduled in their entirety and provided with the initial submission data for review.

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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

17/09/2023