

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Chotgrave 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/cade-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 Council has answered 'Yes' to Assertion 3 of Section 1 of the Annual Governance and Accountability Return which relates to breaches of laws and regulations in the period. The prior year External Audit report noted that the AGAR was not approved until after 30 June 2022 which was a breach of the Accounts and Audit Regulations 2015 and therefore Assertion 3 should have been answered 'No'.

The Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2022-23. Therefore, it relates to the Notice announcing the public right to review the 2021-22 return which was published during 2022-23. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this question should have been answered 'No'.

We do not anticipate these matters affecting the 2023/24 Annual Governance Statement.

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


The internal auditor has again incorrectly answered 'Yes' to control objective M of the Annual Internal Audit Report despite the breach in the prior year's public rights procedures. We would have expected this to have been answered 'No' consistently with the Annual Governance Statement.

Incomplete information was provided with the initial supporting data submitted for review with regards to the reconciliation between Boxes 7 and 8, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

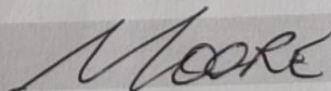
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We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

 MOORE

External Auditor Signature



Date

23/09/2023