

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

In respect of

Long Lawford 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.

Section 2 of the AGAR shows the Trust Fund disclosure in Box 11a has been completed as 'N/A'. This box is blanked out which means that a response to Box 11a should either be 'Yes' or 'No'. Given the Council have provided that they are not a sole trustee on other parts of the form, the response provided here should have been 'No'.

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

The initial submission of this year's Section 2 : Accounting Statements current year column on did not add sum to the figure presented at box 7 by an amount of £350. The council have submitted an updated Section 2 appropriately amended. We have no further issues in respect of this.

Incomplete information was initially received with regards to significant variances. Further information was provided, however this provided insufficient numerical data to explain the variance to the degree required, although the written explanation provided was not unreasonable. In future we require that sufficient numeric data is provided with any written explanation to bring the variance to within 15% or £500 whichever is greater, with the initial 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

11/09/2023