

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

In respect of

Brightwell-Cum-Sotwell 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 inspection period for the exercise of electors' rights was set for 32 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the Council should ensure it provides the precise public inspection period. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2023/4 Annual Governance and Accountability Return.

The published Notice of Public Rights requires the name/signature of the person placing the notice to be entered at (e) on the form to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(i). The Council should ensure this is completed in the future.

It was noted that the Council did not formally approve a budget prior to setting the Precept as required by paragraph 1.8 of JPAG Practitioners' Guide 2022. Therefore, since this is a breach of proper practices, we would have expected Assertions 1 and 3 on the current Annual Governance Statement to be answered 'No'. The Council should note this action and ensure budgets are prepared and approved prior to setting the Precept in future.

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

The initial bank reconciliation provided contained an error, the corrected bank reconciliation was later provided on request. We have no further issues in this respect.

The council has previously provided that it acts and fulfils its duties as a sole trustee. On review the council have confirmed that this was an error in the completion of the AGAR form and it does not act in this capacity and therefore it has no such duty.

### 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



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

12/09/2023