

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

In respect of

Stoke Golding 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

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:

Following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable, in line with the Audit and Accounts Regulations 2015, section 12 (3)(a). For the current year this would have been a period commencing on 5 June 2023, however the council did not announce its inspection period until the 11th June commencing on the 12th June. The Council should ensure that any such necessary delays are clearly notified to the public to ensure they are given full opportunity to exercise their public rights.

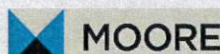
The Council's name was not entered on Section 1 of the Annual Return on the initial submission. We consider the omission to be trivial, however, the Parish Council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice. The form was later amended and resubmitted to us with this being completed.

The Council initially submitted an incorrect version of the Return Form. This was corrected prior to the public rights period concluding so the correct version of the form was available for public inspection, therefore we have no further concerns in respect to this.

### 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

10/08/2023