

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Ardley with Fewcott 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:

On the initial submission of Section 2 of the Annual Governance and Accountability Return there was a typographical error contained within Box 8 current year's figures on this year's Accounting Statements (Section 2). This meant that the figure did not agree to the bank reconciliation. This form was later amended and resubmitted to us in which we have no further concerns in this area.

Additional variance information needed to be requested. The parish council should in future ensure that all the necessary supporting information is provided with their initial annual submission.

We noted that the prior year column was amended by £1 from the figures shown on final 2022 AGAR, which also created a rounding error. Any necessary changes to the figures from those on the final audited return should be notified to the auditor when submitting the next year for review. We also expect the form to sum from boxes 1-7 and so ask that this is borne in mind when rounding the figures for the form and that box 7 of the prior year must continue to equal box 1 of the current year.

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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



External Auditor Signature

Date

17/09/2023