

Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Beetham 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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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 Accounting Statements appears to have the incorrect approval date, as the minutes show that the AGAR was approved by the Council at the meeting dated 15 May 2023 and the approval date used is 15 April 2023. The Council should also note that they are required to approve Section 1 and 2 of the return individually in a specified order and the minutes should reflect this, therefore we would recommend that they include sub references for each section approval in future.

The Council have not sent in the requested information with regards the fixed asset figure provided in box 9 of section 2: Accounting statements following a review of the council's website a fixed asset register was obtained dated April 2022. The value shown did not accord with the figures provided for either 31 March 2022 or 31 March 2023 despite there being no additions dated in April 2022. Based on these findings we believe the balances in box 9 for each year is not an accurate reflection of the Fixed Asset Register and therefore assertions 1 and 3 should have been answered 'No'. The council should bring their records up to date.

Box 11a has not been completed on Section 2 Accounting Statements therefore the form is incomplete. From other information provided we do not believe the council acts as a sole trustee.

The council should ensure that the AGAR 3 form is published on its website with the notice of public rights as required by the Accounts and Audit Regulations 2015. During a brief review of the site it was not identified as being uploaded.

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

The Council have completed the incorrect version of the Annual Return and Governance form as a 'form 2' has been provided. The Council has requested an external review is undertaken and therefore it is required that a 'form 3' be completed.

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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

07/09/2023