

Section 3 - External Auditor's Report and Certificate 2022/23

In respect of **Barnetby le Wold Parish Council – HU0017**

1 Respective responsibilities of the auditor and the authority

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's limited assurance opinion 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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 AGAR has not been approved in accordance with the Accounts and Audit Regulations 2015:

- The minute references indicate Section 2 was approved before Section 1

Section 1, Assertion 5 has been incorrectly completed. The internal auditor confirmed the Council did not approve the risk assessment during 22-23, but the answer to assertion 5 on the AGS is yes, as evidenced in their response 'no' to Internal Control Objective C on the Annual Internal Audit Report 2022/23. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

Information has come to our attention from the internal auditor highlighting the fact that Sections 1 & 2 of the 2021/22 AGAR, Notice of conclusion of audit and external auditor report and certificate were not published on the authority's website by the dates specified in the Accounts and Audit Regulations 2015. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

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

The response given in Section 2, Box 11 (a) is not consistent with the prior year response. The Council has confirmed that it does act as sole managing trustee for trust funds and thus the answer given this year is correct.

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

PKF LITTLEJOHN LLP

External Auditor Signature



Date

02/08/2023