

Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Hawkshead 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.

We identified during our review of the prior year External Auditor Report and Certificate that boxes 2 and 3 of the prior year (2021-22) on Section 2 - Accounting Statements should have been restated due to a reporting error with regards to a grant received. In reviewing the 2022-23 return we note that the prior year figures have not been amended to reflect those identified by the external auditor, which is a breach of the Accounts and Audit Regulations 2015 and proper practices and as a result a 'No' response should have been provided at assertions 1,3 and 7 on the 2022-23 Annual Governance Statement.

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

Section 2 of the AGAR was initially submitted without the Trust Fund disclosures in Box 11a and 11b completed. This was later resubmitted with a 'No' answer to Box 11a and 'N/A' answer to Box 11b which was in line with our expectations and so there are no further concerns in this area.

Incomplete information was received with regards to significant variances and earmarked reserves. The parish council should in future ensure that significant variances and earmarked/general reserves are scheduled in their entirety. Explanations received and acceptable so no further concerns in this area.

The figure entered in Box 2 for the 2023 year has a £1 trivial rounding difference to the figure provided by the precepting authority.

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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

 **MOORE**

External Auditor Signature



Date

12/09/2023