

Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Wolston 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

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 14(1) of the Audit and Accounts Regulations 2015 provides that the period of public rights should be a 'single period of 30 working days'. This year the Council provided a period of 31 working days for the review of their records. Whilst we do not consider providing a longer period than stated to be more than a trivial breach of the regulations, this could lead to other issues. We would therefore anticipate that in future the dates are calculated to provide a period of precisely 30 working days.

As per paragraph 2.28 of the JPAG Practitioners Guide 2022, "where an authority changes its method of asset valuation it will need to restate the prior year's figure in line 9 of the AGAR". The authority confirmed the value of its fixed assets in the prior year were based on the basis of purchase cost and this was changed to replacement cost/insurance value for the financial year 2022/23. We would therefore have expected the prior year fixed assets to also have been restated using the replacement cost valuation basis.

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

The Internal Auditor has answered 'Yes' to Boxes N and M of their report despite Sections 1 and 2 of last year's Annual Governance and Accountability Return not being approved until February 2023. This therefore had an effect on the public rights period in the prior year which will not have commenced until after this date and we would therefore have anticipated these response to have been 'No'.

The AGAR initially submitted did not show a date of approval for the Council on Section 2. This form was later resubmitted with the date entered being in line with expectations and so we have no further concerns in this area.

3 External auditor certificate 2022/23

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

29/11/2023