

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Claverdon 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.

The Council has answered 'Yes' to Box 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2022-23. Therefore, it relates to the Notice announcing the public right to review the 2021-22 return. As noted in the External Auditor Report last year, this notice was not correctly advertised therefore this question should have been answered 'No'. The Council will need to take account of our report when completing assertion 4 on the 2023-24 Return.

The inspection period for the exercise of electors' rights was set for 43 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Providing more than the standard amount of time required can lead to other issues, in future the Council should ensure it provides the precise public inspection period.

The inspection period for the exercise of electors' rights does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1).

It was noted on review that the commencement of the Period for Public Rights was the same date as the announcement. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Notice of Public Rights must be announced and then the period must commence no sooner than the next working day after that. We would anticipate the Council taking these issues into account when it completes Assertion 4 on its 2023/4 Annual Governance and Accountability Return.

Due to the above, the Notice of Public Rights issues from the prior year External Audit report have not been actioned and therefore Assertion 7 should also have been answered 'No'.

The AGAR was amended and returned with Section 2 Box 11a blank. On the initial submission of the incorrect version of the form, this had been completed confirming the council was not a sole trustee. This is supported by other responses provided. In future the council must complete all boxes on the form prior to approval and submission.

The Annual Internal Audit Report shows 'no' responses to control objectives C, D and H. Similar issues were noted on last year's External Audit Report which implies that the issues previously raised have not been resolved and therefore Assertions 2 and 7 on Section 1 should have been completed as 'no'.

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

The Council originally completed the wrong AGAR form; a form 2 was used and for external review it is required that a form 3 is used. The correct form has now been submitted.

The Council had to resubmit the AGAR Form 3, to include the information that had been missed such as council name, website, minute references and some signatures. The council should ensure that the forms are complete before submission.

The Council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July.

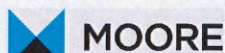
Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

Last year the External Audit Report noted that the Notice of Public Rights was announced incorrectly. Therefore, we expected a 'No' response to control objective M on the Annual Internal Audit Report.

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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



External Auditor Signature

Moore

Date

23/01/2024