

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Coniston 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 inspection period for the exercise of electors' rights was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Although this is considered to be a minor technical breach, given more than the standard amount of time was provided for, in future the Council should ensure it provides the precise public inspection period. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2023/4 Annual Governance and Accountability Return.

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.

Section 1 of the AGAR was completed as approved on 19.06.23 with a minute reference 220/2023. Section 2 of the AGAR was dated on the same day and had the same minute reference. On investigation (due to the same minute references used), the minutes found on the Parish Council's website clearly show both Sections 1 and 2 were approved at the Parish Meeting held on 19 June 2023 and recorded as minute item 221/2023. As such, the minute references reflected on the AGAR are incorrect. We would expect this to be reflected in the council's response to Assertion 3 on the 2023-24 return and any future minute references to match back to the reference provided in those minutes.

Section 2 Accounting Statements has not been correctly completed. Box 2 includes a local authority grant that should have been included in Box 3. We would expect these figures to be restated on the next year's AGAR, and suitable noted as restated to bring it to the attention of the reader. Box 2 should be £21,064 and Box 3 should be £27,609. We would expect this to be reflected in the council's response to Assertion 3 on the 2023-24 return.

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 and have not been marked as 'Restated' to bring it to the attention of the reader, which is a breach of proper practices and as a result a 'No' response should have been provided at assertions 3 and 7 on the 2022-23 Governance Statement.

On brief inspection of the Council's website, it could be seen that neither the 'Report of the External Auditor' nor the 'Notice of Conclusion of Audit' have been published for the previous 2 years. It is a requirement of the Accounts and Audit Regulation 2015 that these be published with the final version of the AGAR if amendments have been made. We would expect this to be corrected at the Council's earliest opportunity and also to be taken into account when completing the assertions on the 2024 return.

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

The internal auditor has provided a 'yes' response at control checks L and N on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently does not appear to have the required documentation visible on its website in relation to the 2022-23 annual return nor for previous years, the answer to these points should have been 'no'.

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

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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

02/11/2023