

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Tanworth in Arden 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

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 year-end bank reconciliation shows an outstanding receipt of £1,400 in relation to a refund due from NPower. This has correctly been included as a receipt in Box 3 of Section 2 of the AGAR and hence increases the balances carried forward in Box 7. This amount should also be reflected in Box 8 as this is the reconciled bank balance rather than simply the balance on the 31 March 2023. Box 7 would then equal Box 8 of Section 2 of the AGAR which is the expected result when accounts are prepared on the Receipts and Payments basis. This should be taken into account when completing the 2023/24 return, with the PY Box 8 being entered as £133,933 and marked as 'restated'.

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

Following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable, in line with the Audit and Accounts Regulations 2015, section 12 (3)(a). For the current year this would have been a period commencing on 5 June 2023, however the council did not announce its inspection period until the 30 June commencing on the 3 July. The Council should ensure that any such necessary delays are clearly notified to the public to ensure they are given full opportunity to exercise their public rights.

There is a trivial rounding error in both years' column when summed. When rounding the numbers for the Return care should be taken to ensure the Return sums correctly.

The Internal Auditor has signed off the Annual Internal Audit Report 2022/23 after the Annual Governance and Accountability Return 2022/23 was approved. This means the completed 2022/23 report was not available for review and consideration with the form. It is presumed that the statements in Section 1 Annual Governance Statement refer to the previous year's internal audit report.

Additional variance information needed to be requested. The parish council should in future ensure that all the necessary supporting information is provided with their initial annual submission.

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



External Auditor Signature

A handwritten signature in black ink, appearing to read 'Moore', written over a light blue background.

Date

29/08/2023