

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Goring Heath 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 internal auditor has once again answered 'No' to Assertion N on the Annual Internal Audit Report because the Council did not post the Notice of Audit Conclusion and External Auditor Report in relation to the prior year AGAR by the required deadline (30 September). As this is a breach of the Accounts and Audit Regulations 2015 - regulations 13(a) and 16 which require these two documents to be published by 30 September if they are available or, where they are not available, a statement confirming that they cannot be published as they have not been received. Since this was also raised on the prior year's report, Assertion 7 on the Annual Governance Statement should have been answered 'No'. The Council should ensure that these documents are published by 30 September for the current year and look to update its website for any previously unpublished documents relating to the previous 5 years which require to be published to meet the regulations.

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 disclosure in Box 11a and 11b completed. This was later resubmitted with 'No' and 'N/A' answers which was in line with our expectations and so there are no further concerns in this area.

Section 1 of the AGAR was completed as approved on 13/06/2023 with a minute reference '9:2'. Section 2 of the AGAR was dated as approved on the same day with the same minute reference. On investigation (due to the same minute reference used to approve both Sections 1 and 2), it was found that the minutes on the Parish Council's website show a typographical error as the reference had been mis-recorded within the draft minutes uploaded, as the numbering went 8:8:10 where it clearly should have been 8:9:10. Had the numbering been correct, it would have accorded with the reference provided on the AGAR.

The Council should ensure all minute references are properly recorded and carefully reviewed prior to accepting those minutes as accurate.

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.

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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

Date

30/08/2023