

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Bishop's Tachbrook 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 matter 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.

We identified during our review of the 2022/23 Annual Governance and Accountability Return that boxes 3 and 6 of the prior year (2021-22) on Section 2 - Accounting Statements were restated due to a returned cheque being reported in box 3 in error. In reviewing the 2022-23 return we note that the prior year figures have been amended to reflect the correct analysis however the column has 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 assertion 3 on the 2022-23 Governance Statement. As the figures for the 2023 year are correctly stated we do not believe this should impact the 2023-24 return.

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 b completed. This was later resubmitted with 'No' answers which was in line with our expectations and so there are no further concerns in this area.

The internal auditor has provided a 'yes' response at control check K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2021-22) year. As the council was not exempt and did not claim exemption the answer to this point should have been 'not covered' with that statement given by way of explanation.

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

30/07/2023