

Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Langwathby 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.

There is an error contained within Box 10 prior year's audited figures into the 2022 column on this year's Accounting Statements (Section 2) as the figure should read £10,681 but it states £1,068. As this relates to the prior year figures, we do not anticipate this impacting on the 2023/24 return.

Accounting Statements (Section 2) was initially submitted without the Trust Fund disclosure in boxes 11a and 11b completed. This was later resubmitted with a 'N/A' answer to 11b which was in line with our expectations, however box 11a was still left blank. Based on other responses provided, we would have expected this to have been completed with a 'No' response. In future, the council should ensure it completes all sections of the return.

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

We noted during our review of the Annual Governance and Accountability Return that box 10 of the current year (2022-23) on Section 2 - Accounting Statements included an incorrect amount for total borrowings. This has been resubmitted with the figure corrected. We anticipate no further issues as a result of this.

The Internal Auditor did not complete box K on the Annual Internal Audit Report which relates to whether a Council correctly certified itself exempt in the prior year. We expected this assertion to be covered by the internal auditor and answered 'Yes' or 'No' to confirm entitlement to the exemption as last year the Council did claim exemption from review.

The Internal Auditor did not complete box O on the Annual Internal Audit Report relating to whether the council met its responsibilities as sole trustee. The council later completed this line marked n/a, which accords with other information provided, but in future we would anticipate the Internal Auditor completing all elements the internal auditor report.

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.

On Section 2 (Accounting Statements), Boxes 2 and 3 of the current year read £16,900 and £8,950 respectively. Having reviewed the precept figure entered in Box 2, it was found that this figure did not agree to the supporting evidence provided by the precepting authority (£16,800). On investigation of this difference, the Council confirmed that they received a precept of £16,800 and a non-precepted (CTS) grant of £100 however as per the remittance advice provided to them by Eden District Council there was only a single line stating 'Parish Precept 2022/23 £16,900' hence the Parish Council were incorrectly advised on their precept figure. We would expect these figures to be restated in the 2023 column on next year's AGAR, and suitably noted as restated to bring it to the attention of the reader. Box 2 should read £16,800 and Box 3 should be £9,050.

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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

17/09/2023