

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Radway 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.

On last year's audit report, it was brought to the Council's attention that the figures in Boxes 3 and 6 were not correctly completed. For 2022, Box 3 should have read £16,228 and Box 6 should have read £15,184 therefore we would have expected to see these restated figures in the comparative column of this year's return on Section 2. However, on this year's return in the 2022 column Box 3 is £17,228 and Box 6 is £16,184. As this was brought to the attention of the Council in the previous year's audit report but not actioned, the Council should have answered 'No' to Assertions 1 and 7 of Section 1.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosure in Box 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. 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 AGAR.

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

Section 1 of the AGAR was also initially submitted without Box 9 completed which also relates to Trust Funds. This was later resubmitted with a 'N/A' answer which is in line with our expectations. Again, the council should ensure in future it completes all sections of the AGAR in its initial submission.

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/~~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



External Auditor Signature

Date

24/08/2023