Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Hunston 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.

Section 1 of the AGAR was completed as approved on 18/05/2023 with a minute reference 'MIN 53.4/23C'. Section 2 of the AGAR was dated as approved on the same day but with minute reference 'MIN 53.3/23C'. On investigation (due to the minute references used appearing to show that Section 2 was approved before Section 1 which is the incorrect statutory order of approval), the minutes found on the Parish Council's website clearly show both Sections 1 and 2 were approved at the Parish Meeting held on 18 May 2023 and recorded as minute items 'MIN 53.3/23C' and 'MIN 53.4/23C' but with Section 1 being approved first.

As such, the minute references reflected on the AGAR are incorrect. We would expect this to be reflected in the council's response to Assertion 3 on the 2023-24 return and any future minute references to match back to the reference provided in those minutes.

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

The bank reconciliation provided with the initial submission was for the wrong month and the correct one 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

MOORE

External Auditor Signature Moore Date 12/08/2023