

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Appleton with Eaton 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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2021/22

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 answered 'No' to Assertion H of the Annual Internal Audit Report with the full Internal Audit Report provided separately giving detail of specific breaches that were noted in the year. Whilst we do not report on the Internal Audit Report, the Council should look to address and correct the points raised by the Internal Auditor at the earliest opportunity. Moreover, it was identified that these breaches were also noted in the previous year. As a result, the Council should have answered 'No' to Box 7 of Section 1.

The Council answered 'N/A' to Box 11 of Section 2 of the AGAR however this is inconsistent with the 'Yes' answer given in Section 1 and the Annual Internal Audit Report. The Council have later confirmed the Parish Council is the Custodian Trustee of the Village Hall. Therefore Section 2 should have been completed with a 'Yes' response.

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

None

3 External auditor certificate 2021/22

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 2022.

*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

11/08/2022