

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of **Old Stratford Parish Council – NH0171**

### 1 Respective responsibilities of the auditor and the authority

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’s limited assurance opinion 2022/23

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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.

Information has come to our attention from the internal auditor highlighting the fact that the external auditor report was not published on the authority’s website by the dates specified in the Accounts and Audit Regulations 2015.

Section 1, Assertions 1 and 3 have been incorrectly completed since the council did not adopt a budget prior to agreeing the precept. This is consistent with the Internal Auditor’s response to Internal Control Objective D. Due to extenuating circumstances, the council was not able to approve the budget until the February full council meeting.

The smaller authority has disclosed that it made proper provision during the year 2022/23 for the exercise of public rights, by answering ‘Yes’ to Section 1, Assertion 4. However, as verified on authority’s website, we are aware that it failed to do this and therefore should have answered ‘No’ to this Assertion.

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

None.

### 3 External auditor certificate 2022/23

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

**PKF LITTLEJOHN LLP**

External Auditor Signature

PKF Littlejohn LLP

Date

31/08/2023