

## Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Wilmcote 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

### 2 External auditor report 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, 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.

Following a review of the Council's website, it was noted that no documents relating to the 2022 and the 2023 Annual Returns were visible. The council is required, under regulation 15(2) of the Accounts and Audit Regulation 2015, to publish the Notice of Public Rights together with the relevant parts of Annual Governance and Accountability Return and its supporting documents on its website.

It is also required, under regulation 13(2)(b) of the Accounts and Audit Regulation 2015, to retain this information on its website for a minimum of 5 years from initial publication. The council should look to rectify this at its earliest opportunity. As a result, Assertion 4 has not been met and the council should have answered 'No' to this assertion. The council should also take account of this when completing its 2024 Annual Governance Statement.

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

Section 2 of the AGAR was initially submitted without the Trust Fund disclosure in Box 11a completed. This was later resubmitted with a 'No' answer which was in line with our expectations and so there are no further concerns in this area.

The internal auditor has provided a 'yes' response at control checks L and N on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently has no documentation visible on its website in relation to the 2021/22 or 2023 annual returns the answer to these points should have been 'no'.

The internal auditor has provided a 'yes' response at control check K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2021-22) year. As the council was not exempt and did not claim exemption the answer to this point should have been 'not covered'.

The internal auditor had to resubmit their report to include the Parish Council's website.

### 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



External Auditor Signature

Date

06/08/2023