

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Levens 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.

Section 14(1) of the Audit and Accounts Regulations 2015 requires the period of public rights should be a 'single period of 30 working days'. The Council provided a period of 22 working days in 2022-23 for the review of their records which is a significant breach of the regulation and the Council need to note this for completion of the governance assertions on the 2024 form. In future the council should ensure that it calculates and provides a period of precisely 30 working days.

The council has confirmed that the current year figure in Section 2, Box 9 has been revalued to market value rather than community value. Therefore, it is not provided on the same basis as its comparative figure. Please note the Practitioners' Guide allows smaller authorities to use any reasonable valuation method, provided both years are calculated on the same basis for consistency and comparability. Where there is a change of basis from one year to the next, the prior year figure should be restated.

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

Incomplete information received with regards to significant variances. The parish council should in future ensure that significant variances are scheduled in their entirety and provided with the initial submission data for review. Explanations have been received and are acceptable, so we have no further concerns in this area.

3 External auditor certificate 2022/23

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

A handwritten signature in black ink that reads 'MOORE'.

Date

24/09/2023