

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

In respect of **Trowse With Newton Parish Council – NO0482**

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.

The smaller authority has failed to follow proper practices as it has completed, authorised and submitted an AGAR Form 3PM intended for use by Parish Meetings only rather than an AGAR Form 3 for Section 1 and the Annual Internal Audit Report.

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

In completing an AGAR Form 3PM rather than an AGAR Form 3, the smaller authority has not disclosed the additional information required for AGAR Form 3. The smaller authority has confirmed that the responses to Assertion 9 on the Annual Governance Statement, Boxes 11 (a) and (b) on the Accounting Statements and internal control objectives G, L & O should be as follows.:

	2021/22	2022/23
Assertion 9 Annual Governance Statement		N/A
Box 11 (a) Accounting Statements		No
Box 11 (b) Accounting Statements		N/A
Internal control objective G		Yes
Internal control objective L		Yes
Internal control objective O		N/A

The smaller authority should ensure that it has regard to the level of reserves held when considering future precept requests. Any earmarked reserves should be considered and formally approved by the smaller authority.

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

21/09/2023