

Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Lindale and Newton-in-Cartmel 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

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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 provides that the period of public rights should be a 'single period of 30 working days'. This year the Council provided a period of 33 working days for the review of their records. Whilst we do not consider providing a longer period than stated to be more than a trivial breach of the regulations, this could lead to other issues. We would therefore anticipate that in future the dates are calculated to provide a period of precisely 30 working days. We would also anticipate the Council taking this into account when it completes Assertion 4 on its 2023/24 Annual Governance and Accountability Return.

Box 11b on Section 2 of the AGAR was submitted with a 'Yes' response. Given the Council have confirmed they are not a sole trustee, the response to this box should have been 'N/A'.

On Section 2 of the Annual Governance and Accountability Return there is a typographical error contained within box 9 of the current year's figures. The figure reads £36,566 however the figure should read £36,366. This has been confirmed based on a review of the Council's fixed asset register and so the Council has overstated their fixed asset value on the face of the return.

The 2023 balance stated in Section 2 on the 2024 return will need to be restated and duly marked 'restated' in line with the JPAG Practitioners Guide to reflect the correct balance. The 2023 balance stated in Section 2 on the 2024 return will need to be restated and duly marked 'restated' in line with the JPAG Practitioners Guide to reflect the correct balance. An explanation should also be provided with the 2024 return in relation to this restatement.

The website entered on Section 1 of the Annual Governance and Accountability Return does not exist. The website entered here should read www.lindaleandnewtonincartmel.co.uk which agrees to the website entered on the Annual Internal Audit Report.

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 value included in Box 7 (carried forward balance) for the current year of Section 2 of the AGAR is not the sum of boxes 1-6 due to how the individual boxes have been rounded to complete the form. We are satisfied that the figure included in Box 7 (carried forward balance) is accurately stated and agrees to the year-end bank reconciliation. However, in future the rounding should be completed, within boxes 2 to 6, in such a way as the form accurately sums to the balance in box 7 and that this matches or reconciles to box 8 as required.

The Internal Auditor ticked 'Yes' to control Objective K on the Annual Internal Audit Report which relates to whether a Council correctly certified itself exempt in the prior year. We expected this objective to be answered 'Not covered' as last year the Council did not claim exemption from review and submitted an AGAR 3 for review.

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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

 MOORE



Date

24/09/2023