

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

In respect of **Blockley Parish Council – GL0032**

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.

Section 1, Assertions 1 and 2 have been incorrectly completed. In the completion of the Annual Internal Audit Report and their detailed report the internal auditor has highlighted various weaknesses in internal controls. In particular it was noted that actual expenditure was not monitored against the budget and evidenced in the Minutes. The internal auditor has made various recommendations in respect of internal controls and the authority should ensure that these are addressed in a timely manner. As a result of these matters, the answer to these two assertions should have been ‘No’.

Section 1, Assertion 5 has been incorrectly completed. Information received from the internal auditor indicates that the risk assessment carried out during the year under review was not adequate, therefore Assertion 5 should be answered ‘No’. This is consistent with the Internal Auditor’s response to Internal Control Objective C.

Information has come to our attention from the internal auditor highlighting the fact that the Notice of conclusion of audit for 2021/22 was not published on the authority’s website by the dates specified in the Accounts and Audit Regulations 2015. The internal auditor has also identified other documentation that is missing from the website and this should be addressed by the smaller authority.

The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was not signed by the Responsible Finance Officer before approval.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR:

- Section 2, Box 6 for the prior year is incorrect due to a transposition error and should read £110,120.
- The smaller authority has confirmed that Section 2, Boxes 1 and 9 for the current year have been entered incorrectly on the AGAR and should read £168,920 and £137,424 respectively.

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

20/09/2023