

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

In respect of

Cholsey 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.

The Council has answered 'Yes' to Assertion 3 on the Annual Governance Statement. The Annual Internal Audit Report has noted a 'No' response to control objectives L and N with regards to publication of the annual financial information online. The council is required under regulation 13(2)(b) of the Accounts and Audit Regulation 2015 to upload this information to its website for public access. As a result, we expected a 'No' response to Assertion 3 on the Annual Governance Statement.

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

The Council's name was not entered on Section 2 of the Annual Return on the initial submission. We consider the omissions to be trivial, however, the Parish Council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice. This was also raised on last year's External Audit report.

Figures included in the 2022 column of Section 2 did not agree to those included on the 2022 audited AGAR. When queried the clerk explained these numbers had been restated due to an error being identified in the prior year figures. The AGAR initially submitted to us did not mark these numbers as restated and so has been resubmitted to clearly show the restatement and also published to the 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

 MOORE

External Auditor Signature



Date

17/09/2023