

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Barford, Sherbourne & Wasperton Joint Parish Council**

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 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2023/24

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 recorded on the Annual Governance and Accountability Return (AGAR) that it approved Section 1 of the AGAR after Section 2 which would be a breach of Section 6(4)(a) of The Accounts and Audit Regulations 2015, which requires Section 1 to be approved in advance of Section 2. On review of the minutes where the approval of the AGAR took place, it was noted that the meeting, and therefore the approval of Sections 1 and 2, was held on 13 May 2024 and not 10 May 2024 (as recorded on Section 1) or 10 April 2024 (as recorded on Section 2). Therefore, Section 1 was correctly approved prior to Section 2 but both Sections were dated incorrectly. The Council should take care when completing these forms. We would anticipate this being taken into consideration when completing Assertion 3 of Section 1 of the 2024-25 form.

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

The Internal Auditor has answered 'not covered' to control objective L on the Annual Internal Audit Report. In future, we would anticipate the review of the Internal Auditor to cover this control objective.

3 External auditor certificate 2023/24

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 2024.

^{*}We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in black ink, appearing to read 'Mark', written over a light blue horizontal line.

Date

22/08/2024