Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Pyecombe 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 2 of the AGAR shows the Trust Fund disclosure in Box 11a has been completed as 'N/A'. This box is blanked out which means that a response to Box 11a should either be 'Yes' or 'No'. Given the Council are not a sole trustee, the response should have been 'No'.

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

We note that the bank reconciliation provided has not been put together properly. The overall reconciliation does not sum to the total shown as it contains last year's receipts and payments figures. Had the correct figures been input, the figures would have reconciled. A regular review of reconciliations should be undertaken as part of the Council's control procedures therefore we would not expect this to be an issue in the future.

The Council's website was not entered on Section 1 of the Annual Return on the initial submission. 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. The form was later amended and resubmitted to us with this being completed.

Additional variance information needed to be requested. The parish council should in future ensure that all the necessary supporting information is provided with their initial annual submission.

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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 2023.

~~*We do not certify completion because:~~

External Auditor Name

MOORE

External Auditor Signature Moore Date 23/08/2023