

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

In respect of

Shap with Shap Rural 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

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.

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

On Section 2 (Accounting Statements), Boxes 2 and 3 of the current year read £25,872 and £64,283 respectively. Having reviewed the precept figure entered in Box 2, it was found that this figure did not agree to the supporting evidence provided by the precepting authority which the Council have since confirmed. As the remittance advice provided to them by Eden District Council showed only a single line stating 'Parish Precept 2022/23 £25,872' the Parish Council appear to have been mis-advised in this respect. However, we would expect these figures to be restated in the 2023 column on next year's AGAR and marked 'restated' to bring it to the attention of the reader and correctly stated in future. For clarity, box 2 should read £25,626 and box 3 should be £246.

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.

Incomplete information received with regards to significant variances. The parish council should in future ensure that significant variances are scheduled in their entirety and provided with the initial submission data for review. Explanations have been received and are acceptable, so we have no further concerns in this area.

### 3 External auditor certificate 2022/23

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.

External Auditor Name

 MOORE

External Auditor Signature



Date

24/09/2023