

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

In respect of **Stalmine-with-Staynall Parish Council – LA0205**

### 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, Assertion 1 has been incorrectly completed, the authority has not put in place effective financial management during the year. This is consistent with the Internal Auditor’s response to Internal Control Objectives A.

Section 1, Assertion 2 has been incorrectly completed, the authority has not maintained an adequate system of internal control during the year. This is consistent with the Internal Auditor’s response to Internal Control Objectives A & J.

Section 1, Assertion 3 has been incorrectly completed, the authority has not complied with financial regulations in respect of authorisation and approval of payments. This is consistent with the Internal Auditor’s response to Internal Control Objective B.

Section 1, Assertion 5 has been incorrectly completed, a risk assessment was not reviewed during the year. 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 Notice of conclusion of audit and external auditor report and certificate were not published on the authority’s website by the dates specified in the Accounts and Audit Regulations 2015.

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



Date

02/08/2023