

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

In respect of **Meare Parish Council – SO0180**

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.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR:

- The smaller authority has confirmed that an error was made when accounting for unrepresented cheques at the year end. As a result the figures in Section 2, Boxes 3, 6, 7 and 8 for the current year are incorrect and should read £209,036, £35,540, £269,380 and £269,380 respectively.
- Section 2, Box 9 for both years has been incorrectly stated. The smaller authority has not addressed the ‘except for’ matter raised by the external auditor when qualifying the prior year report. Assets purchased in the prior year have not been included in Section 2, Box 9 for either year. In addition, the prior year figures have not been restated when revaluing certain assets in the current year. We recommend that a review of fixed assets is undertaken to ensure that all assets are included in the fixed asset register at the correct valuation. Please ensure that the prior year figure on next year’s AGAR is restated to be on the same basis and to include all relevant assets.

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

The smaller authority has not provided two of the year end bank statements dated 31 March 2023 to support the bank reconciliation to Section 2, Box 8. These were requested as part of our intermediate review procedures. We note that the smaller authority provided bank statements for these accounts which agreed to the bank reconciliation figures but they were not dated at the year end and so we have been unable to verify that the year end balances for those accounts are correct.

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

PKF Littlejohn LLP

Date

21/09/2023