

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

In respect of

Kirklevington and Castle Leavington 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 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, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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 Accounts and Audit (England) Regulations 2015 required that the 2022 period of public rights covered 30 working days and commenced no later than 1 July 2022. This requirement was not met as the AGAR was approved and the public rights period started late, but the Council has answered yes to the assertion on public rights in the 2022/23 Annual Governance Statement, which covers the previous year’s public rights period. Although the public rights period in 2023 was compliant in future, the Council needs to put in place arrangements to ensure that it can always meet its statutory obligations in respect of public rights and answers no in the Annual Governance Statement where this has not been achieved.

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

The Council’s only internal audit in 2022/23 was performed after the Council approved the Annual Governance Statement. We regard it as a significant governance weakness that the Council has not waited for the results of the internal audit to inform its Annual Governance Statement and we recommend it does so in 2023/24.

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.

*We do not certify completion because:

Not applicable.

External Auditor Name

Mazars LLP, Newcastle upon Tyne, NE1 1DF

External Auditor Signature

Mazars LLP

Date

21 September 2023