

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

In respect of

Salford Priors 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

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.

The Council have exceeded the thresholds for the receipts and payments basis of accounts for three consecutive years therefore the income and expenditure (accruals) basis is required, with the comparative year amended to be presented on the same basis. As Section 2 has been prepared on a receipts and payments basis assertion 1 should have been answered 'No'.

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

The Council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July. For the current year the earliest date for commencement was 5<sup>th</sup> June 2023.

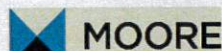
The Council recorded that it approved Section 1 of the Annual Governance and Accountability Return after Section 2 which would be a breach of Section 6(4)(a) of The Accounts and Audit Regulations 2015, which requires Section 1 to be approved in advance of Section 2. On reviewing the minutes, it showed that Section 1 was approved prior to Section 2 meaning that Section 1 was dated incorrectly. The council should take care when completing these forms.

Section 2 of the AGAR was initially submitted without the Trust Fund disclosure in Box 11a and b completed. This was later resubmitted with 'No' and 'N/A' answers respectively, which was in line with our expectations and so there are no further concerns in this area.

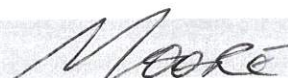
### 3 External auditor certificate 2022/23

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

 MOORE

External Auditor Signature



Date

18/09/2023