

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

In respect of

**Nettlestead 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 Regulations require that the Authority retains copies of the Annual Governance and Accountability Return readily accessible for 5 years (Paragraph 13.2). This requirement has not been met; however, the Council answered "yes" to Assertions 3 and 4 in Section 1 regarding compliance with laws and regulations in general and specifically observing the elector’s rights contained in the Accounts and Audit Regulations. In 2023/24 the Council needs to put in place arrangements to ensure that it fully complies with the Accounts and Audit Regulations.

The Council asserted in its Annual Governance Statement by ticking 'yes' to Assertion 4 that during 2022/23 it took reasonable steps to comply with laws and regulations, but the completion notice and audit report at the conclusion of the 2020/21 audit were published after the statutory date of 30 September set by the Accounts and Audit Regulations (2015). In 2023/24 the Council needs to put in place arrangements to ensure that it fully complies with the Accounts and Audit Regulations.

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

Not applicable.

### 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

**7 September 2023**