

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Broughton Parish Council (Cumbria)

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

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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.

It was noted during our review that the figure in Box 7 and 8 of the prior year's audited return does not agree to Box 1 of the current year. This is because the 2023 Box 1 figure has been marked as restated with the Council explaining this restatement being due to interest not being added to the Cumberland Building Society account until after the year end. As the Council prepares its accounts using the Receipts and Payments basis, interest received should only be included in the year it is received and therefore included within the 2023 Box 3 figure. This means that the 2023 figures for Box 1 and Box 3 should have read £79,199 and £29,052 respectively. The Council should ensure these figures are entered in the comparative column on the 2023/24 return and duly marked as 'Restated'.

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

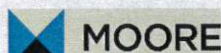
There is a trivial rounding error in this year's column when summed. When rounding the numbers for the Return care should be taken to ensure the Return sums correctly. In addition to this, as the Council prepare its accounts on the receipts and payments basis, the figures per Boxes 7 and 8 should agree to the total per the bank reconciliation. As at the 2023 financial year end, this was £85,274.

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We certify/~~do not 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:

External Auditor Name



External Auditor Signature

Date

13/09/2023