

Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Ulverston Town 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.

It was noted on review that the approval and announcement of the Notice of Public Rights was on the same date the approval of the Annual Governance and Accountability Return. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing, and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, best practice is that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that.

Responses provided on Section 1 and Section 2 of the AGAR were inconsistent with each other. Other information supplied evidences that the council does act as a sole trustee, has satisfied its trustee responsibilities and appropriately excluded trust transactions from Section 2. Therefore we would have anticipated the council completing Section 1 : Assertion 9 as 'Yes' rather than 'N/A'.

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

On initial review the amount in Section 2 Box 9 was not in agreement with information available to us. Box 9 was amended to agree with the fixed asset register for the year, however we are not able to confirm if the figure for 2022 should have been amended or has been disclosed on the same basis as the current year figure. We do not anticipate this being an issue in the future.

Incomplete information received with regards to significant variances. The parish council should in future ensure that significant variances are scheduled in their entirety and provided with the initial submission data for review. Explanations have been received and are acceptable, so we have no further concerns in this area.

3 External auditor certificate 2022/23

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.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads "Moore".

Date

24/09/2023