

## Section 3 - External Auditor Report and Certificate 2023/24

In respect of

Tysoe 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 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor limited assurance opinion 2023/24

Except for the matters report 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.

Box 11a and 11b have not been completed on Section 2 Accounting Statements therefore the form is incomplete. From other information provided we do not believe the council acts as a sole trustee.

The figure entered in Box 8 for the 2024 year appears to be incorrectly stated. The bank reconciliation provided by the Council support this figure being £55,346.21. The £48.18 difference is unknown. We would anticipate the affected figures being restated, and marked as such, on the production of the 2024/25 Annual Return or Assertion 1 being responded to as 'no'.

A review of the Finance Section on the Council's website has found that the Council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access which includes publication on the Council's website. The Council amended their return in the prior year during the 2022/23 audit process however the amended version of the return has not then been published on the Council's website. In addition, it appears that the 2023 notice of conclusion has not been published as is required by regulation 16 of the Accounts and Audit Regulations 2015. The Council should bring this into line with the regulations as soon as practically possible.

The Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2023-24. Therefore, it relates to the Notice announcing the public right to review the 2022-23 return which was published during 2023-24. Whilst we are aware that the council did not receive the 2022-23 signed External Auditor report until after Section 1: Annual Governance Statement 2023/24 was approved, we feel that a 'no' response to Assertion 4 would have been more appropriate given that the Council announced the Period for Public Rights before the approval of the Annual Governance and Accountability Return. In addition to this, we would have expected control objective M on the Annual Internal Audit Report to have been answered 'No'.


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

NONE

### 3 External auditor certificate 2023/24

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 2024.

External Auditor Name

 MOORE

External Auditor Signature



Date

30/09/2024