

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

In respect of **Bodicote 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.

We identified during our initial review of the Annual Governance and Accountability Return that Box 7 of the prior year column (2022-23) on Section 2 - Accounting Statements has been restated. This was in order to correct the error identified on the prior year's External Auditor Report. However, the column has not been marked as 'Restated' to bring it to the attention of the reader.

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

The internal auditor has provided a 'no' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2022-23) year. As the council was not exempt and did not claim exemption, the answer to this point should have been 'not covered'.

Insufficient information initially received with regards to the level of reserves held by the Council. The Parish Council should in future ensure that reserves levels are considered thoroughly, and explanations provided with the AGAR when submitted to the external auditor.

The Return required to be amended in respect of Box 9 of Section 2 - Accounting Statements. This was originally entered as £99,694 for the current year and has since been resubmitted with the value £82,725. The original return advertised to the public was therefore technically incorrect, but we consider there to be no significant impact from this omission. The Council should in future ensure that all boxes are completed in accordance with paragraph 2.5 of the JPAG Practitioners' Guide.

### 3 External auditor certificate 2023/24

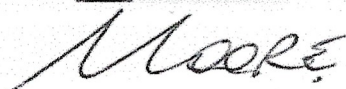
We ~~certify~~ ~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

20/09/2024