

Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

Wingate 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 2022; 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 2021/22

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 Council asserted in its Annual Governance Statement that during 2021/22 it provided proper opportunity for the exercise of public rights, but it did not publish the full 20/21 audited AGAR with the completion notice on a free to access website in accordance with the Accounts and Audit Regulations (2015).

In 2022/23 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:

In undertaking the review of the 2021/22 Annual Governance and Accountability Return it came to our attention that in 2022 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to publish the 21/22 unaudited AGAR during the public rights period. The Council should ensure that in 2022/23 they comply with the Regulations and respond no to the relevant assertion in its Annual Governance Statement.

The level of reserves for the year ending 31 March 2022 is low in comparison with the precept and total payments. Section 5.30 of the Practitioner’s Guide states that it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to-day operations and future plans. The Council should consider increasing the level of reserves as part of 2023/24 budget setting.

3 External auditor certificate 2021/22

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 2022.

*We do not certify completion because:

Not applicable

External Auditor Name

Mazars LLP, Newcastle, NE1 1DF

External Auditor Signature

Mazars LLP

Date

28 September 2022