

## Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Woodstock 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.

We identified during our review of the Annual Governance and Accountability Return that boxes 4 and 6 of the prior year (2021-22) on Section 2 - Accounting Statements were restated. In reviewing the 2022-23 return we note that the prior year figures have not been marked as 'Restated' to bring it to the attention of the reader, which is a breach of proper practices and as a result a 'No' response should have been provided at assertion 3 on the 2022-23 Governance Statement. As the figures for the 2023 year are correctly stated we do not believe this should impact the 2023-24 return.

The Council have not been able to provide a bank reconciliation or a reconciliation between Box 7 and 8 that agrees to the Section 2 Accounting Statements. Therefore, we are unable to verify these figures or verify that the Accounting Statements have been prepared correctly on the correct basis in line with the Accounts and Audit Regulations 2015. We would have therefore also expected Assertion 1 on Section 1 Annual Governance Statement to have been answered 'No'.

The Council answered 'No' to Box 11b of Section 2 of the AGAR however this is inconsistent with the answer given in Box 11a of Section 2 and the Annual Internal Audit Report. The Council is not a Trustee therefore Section 2 should have been completed with a 'N/A' response.

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

The AGAR Section 1 Annual Governance Statement was initially submitted without a date or minute reference for the approval at a meeting of the authority. This was later resubmitted with the missing information provided. The parish council should in future ensure that all of the necessary boxes have been filled appropriately.

The AGAR Section 2 Statement of Accounts shows an £8 difference when comparing Box 10 to the actual loan balance as at the year end. When inputting the numbers for the Return care should be taken to ensure the Return reflects evidence correctly.

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

Incomplete information was provided with the intermediate testing supporting data submitted for review with regards to bank statements. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

### 3 External auditor certificate 2022/23

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 2023.

External Auditor Name



External Auditor Signature

A handwritten signature in dark ink, appearing to read 'Moore', written over a light blue grid background.

Date

27/09/2023