

## Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Bury Parish 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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor report 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 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.

Section 1 of the AGAR was dated on the same day as Section 2 however the minute references were stated 12B and 12C respectively. As part of our review, we found that the minutes approving the Annual Governance and Accountability Return clearly show both Sections 1 and 2 were approved at the Parish Meeting held on 16 May 2022 and recorded as minute item 12(b).

As such, the minute references reflected on Section 2 of the AGAR are incorrect. Even though the same minute item was used it does appear that both Sections were approved in the correct statutory order. We would expect this to be reflected in the council's response to Assertion 3 on the 2022-23 return and any future minute references to match back to the reference provided in those minutes.

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

The Annual Internal Audit Report was submitted without the Council's website/web address being entered under the name of the Council. We ask that the Council bring this to the attention of the Internal Auditor, to ensure it is fully completed in the future.

### 3 External auditor certificate 2021/22

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 2022.

\*We do not certify completion because:

External Auditor Name



External Auditor Signature

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

Date

09/09/2022