

Section 3 - External Auditor Report and Certificate 2022/23

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

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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.

It was noted in the prior year's audit report that the Council incorrectly entered their minute references for approval of Sections 1 and 2. Since the approval of the 2021/22 AGAR took place during the financial year 2022/23 this suggests the Council should have answered 'No' to Assertion 3 on Section 1 of the AGAR. The Council have however not repeated this error in the current year therefore we do not expect any concerns in this area in the future.

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

The bank reconciliation was not provided with the initial submission, once received there were no issues noted. This is one of the supporting documents we require on the initial submission therefore please note this for the future.

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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 2023.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

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

Date

03/08/2023



BURY PARISH COUNCIL

NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Accounts and Audit Regulations 2015

1. The audit of accounts for BURY PARISH COUNCIL for the year ended 31 March 2023 has been completed and the accounts have been published.
2. The Annual Return is available for inspection by any local government elector in the area of BURY PARISH COUNCIL on application to
 - (a) MIKE SIMPSON, BURY PARISH CLERK
 - (b) BURY VILLAGE HALL (by appointment)
 - (c) To arrange an appointment Email clerk@buryparishcouncil.org.uk or call 07894858048

Announcement made by: MIKE SIMPSON, BURY PARISH CLERK

Date of Announcement: TUESDAY 12TH SEPTEMBER 2023