

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

In respect of **Abingdon-On-Thames 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.

The Council has answered 'Yes' to Box 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2022-23. Therefore, it relates to the Notice announcing the public right to review the 2021-22 return which was published during 2022-23. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this question should have been answered 'No'.

As this point was also raised on the prior year's External Audit report, the Council should also have answered 'No' to Box 7 on the Annual Governance Statement. We also note that the issue has not arisen in respect of the 2022/23 public rights period and therefore do not anticipate this affecting the next year's AGAR.

We identified during our review of the Annual Governance and Accountability Return that boxes 3, 4 and 6 of the prior year (2021-22) on Section 2 - Accounting Statements were restated, presumably for rounding adjustments. In reviewing the 2022-23 return we note that the column has 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.

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

Incomplete information was provided with the initial supporting data submitted for review with regards to the difference between boxes 7 and 8 on Section 2, 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.

The internal auditor has provided a 'Yes' response at control check M on their report. This suggests that the Council correctly provided for the Notice of Public Rights period in relation to the previous (2021-22) year. As the Council did not provide for the period of public rights correctly, the answer to this point should have been 'No'.

### 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

Date

24/09/2023