Section 3 - External Auditor's Report and Certificate 2022/23

In respect of **Carlton Parish Council NY0115**

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 2023; 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 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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 External Auditor Report 2021/22 indicated that this smaller authority did not comply with Regulation 15 of the Accounts ad Audit Regulations 2015 as it failed to make proper provisions during the year 2022/23 for the exercise of public rights. As a result, the smaller authority should've answered 'No' to Assertion 4 of the Annual Governance Statement for 2022/23 (this is all detailed in the External Auditor Report and Certificate 2021/22), however the answer provided was "Yes".

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

We note that the responses given in Section 1, Box 9 and Section 2, Boxes 11 (a) and (b) in respect of trust funds are not consistent. The smaller authority has confirmed that it does not act as sole managing trustee for trust funds, and thus the responses should have been 'N/A', 'No' and 'N/A' respectively.

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

PKF LITTLEJOHN LLP

External Auditor Signature	PKF Littlejohn LLP	Date	28/07/2023