

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Balcombe 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

2 External auditor report 2022/23

Except for the matter 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.

In the year the council identified that the sports pavilion shown on its fixed asset register was owned by the district council and not the parish council and removed it from its register. As this was also the case in the prior year, the comparative figure in box 9 should have also been restated. As this was a correction of an historic figure, we are not concerned that this could have any future impact.

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

The Council's name was not entered on Section 2 of the Annual Return on the initial submission. We consider the omission to be trivial, however, the Parish Council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice.

Incomplete information was received with regards to reserves breakdown between general and earmarked for the purposes of our testing. The council should in future ensure that amounts are scheduled in their entirety.

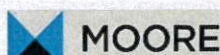
On the initial submission of Section 2 of the Annual Governance and Accountability Return there was a typographical error contained within Box 3 prior year's audited figures into the 2022 column on this year's Accounting Statements (Section 2) as the figure should have read £16,411 but it states £16,471. This was later corrected and resubmitted to us in which we have no further concerns in this area.

3 External auditor certificate 2022/23

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

Date

04/09/2023