

Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Uppingham Town Council**

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 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2023/24

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.

A review of the Finance Section on the Council's website has found that the Council appears not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the audited Annual Governance and Accountability Return should, on conclusion of the audit, be published on the Council's website, and then made available to the public for 5 years from that date. The Council amended their return in the prior year during the 2022/23 audit process however whilst the return is visible on the Council's website, it contains the unamended Section 2: Accounting Statements and not the final version.

The internal auditor identified several significant shortcomings present in the records and processes of the council during the 2023/24 accounting period. Whilst it should be noted that the locum clerk, who was appointed in the final month of the accounting year, was and is in the process of addressing these points, it is not, in our opinion, appropriate to provide yes to the following assertion statements: Assertion 1; Assertion 2; Assertion 4 and Assertion 5. This is on the basis that the internal auditor has provided in their Supplement to their Report as Section 1: Governance Statement refers to the period between 1 April 2023 and 31 March 2024.

We anticipate from the locum clerk's responses to the Internal Auditor's Report these matters will be brought fully in line with regulations and proper practices in the next few months, where not already completed.

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

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which we were able to obtain from other sources. The Parish Council should in future ensure that all the necessary supporting information is provided with their annual submission.

3 External auditor certificate 2023/24

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 2024.

External Auditor Name

 **MOORE**

External Auditor Signature



Date

03/09/2024