

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

ENT Lake Parish Council RITY

### 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, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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 authority has incorrectly answered "Yes" to AGS assertion 7 as the council has not minuted the review and approval of the prior year external audit and should have answered "No".

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

It has come to our attention that the AGAR for the year ended 31 March 2022 published on the website was incorrect. The authority should ensure the correct version of the AGAR is published.

The Internal auditor did not cover all of the recommended objectives to confirm compliance the relevant procedures and controls in operation were being achieved throughout the financial year as the following questions were not covered:  
Question G: Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied.

The Internal auditor did not complete question O in the internal audit report when it should have been answered as "N/a" as the council is not a trustee

### 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

ENBDO LLP Southampton INTERNAL AUDITOR

External Auditor Signature

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BDO LLP  
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Date

25 September 2023