

**SLINFOLD PARISH COUNCIL**  
**NOTICE OF CONCLUSION OF ANNUAL AUDIT**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**  
**Accounts and Audit Regulations 2015**

1. The audit of accounts for SLINFOLD PARISH COUNCIL for the year ended 31 March 2023 has been completed and the accounts have been published.

2. The Annual Return is available for inspection by any local government elector in the area of SLINFOLD PARISH COUNCIL on application to

(a) MIKE SIMPSON, SLINFOLD PARISH CLERK

(b) SLINFOLD FOOTBALL CLUB PAVILION (by appointment)

(c) To arrange an appointment

Email [clerk@slinfold-pc.gov.uk](mailto:clerk@slinfold-pc.gov.uk) or call 07894858048

Announcement made by: MIKE SIMPSON, SLINFOLD PARISH CLERK

Date of Announcement: 29<sup>th</sup> September 2023

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

In respect of

Slinfold 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 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.

It has been confirmed by the Council that the Locum Clerk was paid for their services via a third party (Mulberry & Co). Based on this, there is a perceived threat over independence since the firm that provides the services of the Locum Clerk were the Internal Auditors for the year. Independence requires the absence of any actual or perceived risk and as the Locum Clerk was involved in the preparation of financial statements throughout the year, it is our view that regardless of any safeguards that may have been put in place to mitigate the actual risk, there remains at minimum, a perceived threat over independence. This suggests Assertion 6 on the Annual Governance Statement should have been answered 'No'.

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

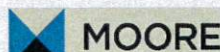
Incomplete information was received with regards to reserves breakdown between general and earmarked for the purposes of our testing, which was later received on request. The council should in future ensure that amounts are scheduled in their entirety.

#### 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

*Moore*

Date

28/09/2023