



Our ref: 979/1388107

14 September 2023

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Dear Mrs Deighton

**Letter of Clarification to be read in conjunction with the External Auditor's Report on the Annual Governance and Accountability Return for the Year Ended 31 March 2023**

Following the issuing of our External Auditor Report and Certificate (Section 3) of the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2023, you have provided us with a clarification letter on the External Auditor Report and Certificate for the year ended 31 March 2022 that was raised by the previous external auditors that was not received by us on the handover, which shows our report contained inaccurate information.

Moore are not able to re-open a review once it has been certified, nor can we revise the report once it has been issued. We therefore provide the following clarifications which should be published with the External Auditor Report and Certificate 2022/23:

In respect of the following statement within 'Except for the matters':

*"The Council has answered 'Yes' to assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2022-23 as it was reported in the 2022 Auditor Report that this notice was not correctly advertised this assertion should have been answered 'No'. As a result of this the council has not taken appropriate action on all matters raised in reports from the external auditor, it should also have answered 'No' to assertion 7."*

Following the conclusion of the 2021/22 review, the previous external auditors (PKF Littlejohn) issued a clarification that stated the Council correctly provided for their period of the exercise of public rights and that the Council was not required to tick 'No' to Assertion 4 on the Annual Governance Statement for 2022/23. This letter was not provided to us on the handover process therefore the statement above was raised. Having now received and reviewed this letter, we can confirm this point should not have been included within our External Auditor Report.

Yours sincerely

**Moore  
Smaller Authorities Team**

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

In respect of

Barwell 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.

The Council has answered 'Yes' to assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2022-23 as it was reported in the 2022 Auditor Report that this notice was not correctly advertised this assertion should have been answered 'No'. As a result of this the council has not taken appropriate action on all matters raised in reports from the external auditor, it should also have answered 'No' to assertion 7.

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

Following approval of the Return on 18 May 2023, the Public Rights Period should commence as soon as is reasonably practicable, in line with the Audit and Accounts Regulations 2015, section 12 (3)(a). For the current year this would have been a period commencing on 5 June 2023, however the council did not announce its inspection period until the 9th June commencing on the 12th June. The Council should ensure that any such necessary delays are clearly notified to the public to ensure they are given full opportunity to exercise their public rights.

### 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

 MOORE

External Auditor Signature



Date

18/08/2023