



Our ref: 979/1395369

25 September 2023

Ms R Faulkner
Kidlington Parish Council
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Dear Ms Faulkner

Annual Governance and Accountability Return for the Year ended 31 March 2023

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2023.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

We draw your attention to the following points. The Council is required to approve Section 1 and 2 of the return individually in a specified order and the minutes should reflect this. However as the minute references used were the same on both sections 1 and 2 this was not clear on the face of the return and we reviewed the minutes which were also not clear as to what was being approved and the order of those approvals. Best practice would be to record separately numbered or sub referenced items within the minutes for each element and reflect these on the return so the order of approval is more easily identified.

A Notice of Conclusion of Audit form is available, if required, on our website using the link here <https://www.moore.co.uk/sectors/public-sector/smaller-authorities>.

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

Moore
Encs.

Section 3 - External Auditor Report and Certificate 2022/23

In respect of **Kidlington 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 Box 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. Therefore, it relates to the Notice announcing the public right to review the 2021-22 return which was published during 2022-23. As noted in our Auditor Report last year, this notice was not correctly advertised therefore this question should have been answered 'No'.

Section 1 of the AGAR was completed as approved on 29/06/2023 with a minute reference '23/057'. Section 2 of the AGAR was dated as approved on the same day with the same minute reference. On investigation (due to the same minute references used), the minutes provided to us by the Council shows the AGAR was approved the Parish Meeting held on 29 June 2023 and recorded as minute item '23/056'.

As such, the minute references reflected on the AGAR are incorrect. We would expect this to be reflected in the council's response to Assertion 3 on the 2023-24 return and any future minute references to match back to the reference provided in those minutes.

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

The Internal Auditor has answered 'Yes' to control Objective M of their report despite the council not satisfying the Audit and Accounts Regulations 2015, Regulations 12-15 in regard to the notice of public rights period during the financial year 2022-23 which required the AGAR to be approved prior the public rights period being announced. We would therefore have anticipated this response to have been 'No'.

Box 10 of Section 2 - Accounting Statements (both years) were left blank on the initial submission of the AGAR. The Council have confirmed that there were no borrowings for Kidlington Parish Council and therefore we expected these boxes to be entered with either a '0' or 'Nil'. Please would the Council ensure that all boxes are completed on the initial submission of the AGAR.

Section 2 of the AGAR was initially submitted without the Trust Funds disclosure in Box 11a completed. This was later resubmitted with a 'No' answer which was in line with our expectations and so there are no further concerns in this area.

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

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



External Auditor Signature

Date

22/09/2023