

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

In respect of **STOURPORT ON SEVERN TOWN COUNCIL WOO140**

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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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 AGAR was not accurately completed before submission for review:

- The smaller authority has not addressed the ‘except for’ matter raised by the external auditor when qualifying the prior year AGAR. We note that Section 1, Box 9 in respect of trust funds has been answered ‘Yes’ and Section 2, Boxes 11a and 11b have been incorrectly answered ‘Yes’ as well. The Charity Commission website shows that there are 19 trustees registered for each of the charities, so the smaller authority does not act as sole managing trustee for these trust funds, and thus the responses should have been ‘N/A’, ‘No’ and ‘N/A’ respectively. The smaller authority should ensure the AGAR is accurately completed in future. Alternatively, the smaller authority should regularise the position with the Charities Commission if it is to be registered as sole managing trustee.
- Information received from the smaller authority indicates that assets purchased during the year have not been included in Section 2, Box 9 for the current year which should read £691,666.

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

None

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

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

08/09/2023