

Smaller Authority Name: Cleator Moor Town 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 Cleator Moor Town 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 Cleator Moor Town Council on application to
 - (a) Mr S Richardson
 - (b) Council Office Market Square Cleator Moor.
 - (c) cleatormoortowncouncil@btconnect.com 01946 810242 between the hours of 9am-3pm Monday to Thursday.

Copies will be provided to any person on payment of £1.00 for each copy of the Annual Return

Announcement made by (Name of Clerk)

Mr S Richardson

Date of Announcement

08/08/2023

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Cleator Moor Town 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

On 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.

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

The Return required to be amended in respect of Boxes 5 and 10 of Section 2 - Accounting Statements. These were originally left blank and resubmitted with a '0' inserted. The original return advertised to the public was therefore technically incorrect although we consider there to be no significant impact from this omission. The Council should in future ensure that all boxes are fully completed in accordance with paragraph 2.5 of the Practitioners' Guide.

Section 2 of the AGAR was initially submitted without the Trust Fund 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.

The Council adopted its current Financial Regulations in September 2019. Whilst we note there have been reviews to confirm that the internal controls set out within them are being reviewed and confirmed as being adhered to, we have not seen evidence that the Financial Regulations themselves have been regularly reviewed to ensure they remain adequate, appropriate and fit for purpose. The Council should have a program to ensure regular reviews are undertaken, best practice would be that this is completed on an annual basis.

Incomplete information was received with regards to reserves breakdown between general and earmarked for the purposes of intermediate testing. 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

 MOORE

External Auditor Signature



Date

02/08/2023