Section 3 - External Auditor Report and Certificate 2020/21

In respect of **West Itchenor 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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

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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 2020-21. Therefore, it relates to the Notice announcing the public right to review the 2019-20 return which was published during 2020-21. This notice was not correctly advertised therefore this question should have been answered 'No'. We note that in making this point, the council did not provide their 2020 return for review, nor receive our report on it, until after the 2021 return had been completed and therefore may not have been aware of the error at that time. It is also noted that the correct period has been provided during 2021-22 year in relation to the 2021 return and so we would anticipate this not being an issue in future.

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

On original submission the Council had not completed question 11 on Section 2 of the AGAR in relation to Trust Funds. This was updated and submitted to show a 'No' answer which was consistent with the answer on Section 1 and our expectations from prior years.

We note the Internal Auditor has answered 'Yes' to Box M of their report despite the council not satisfying the Audit and Accounts Regulations 2015, Paragraph 15(3) as the notice of public rights period during 2020-21 was announced on the same day as it commenced. We would therefore have anticipated this response to have been 'No'.

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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 2021.

~~*We do not certify completion because:~~

External Auditor Name

MOORE

External Auditor Signature Moore Date 08/03/2022