

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

North Leigh 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 matter 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 included amounts that relate to CTS grant income provided by the District Council within Box 2 of Section 2 of the return. CTS grants are not part of the precept and should be included with other income in Box 3. The amount included in Box 2 in error totals £218. This should be corrected when preparing your 2021-22 return with the word 'Restated' entered on the column, following the Practitioners' Guide. This point should also be considered when completing assertion 3 on that return in relation to actions taken during the 2021-22 year.

It was reported on the 2019-20 External Audit Report that the RFO approved Section 2 after the Council has approved Sections 1 and 2 which is not the correct statutory order. As this approval process took place during the 2020-21 period the Council should have ticked 'No' to Assertion 3 on Section 1 of the Annual Governance and Accountability Return.

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

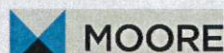
The prior year Notice of Public Rights was set for a period of 32 days which is greater than the 30 day required period. The Internal Auditor has correctly answered 'No' to Box M on the Annual Internal Audit Report as the Accounts and Audit Regulations, Section 14(1) requires a single period of 30 consecutive working days. Whilst we consider this to be a trivial breach as it provides a greater opportunity for electors to exercise their rights, the council should endeavour to provide the correct period in future.

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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



External Auditor Signature

Moore

Date

22/09/2021