

## Section 3 – External Auditor Report and Certificate 2020/21

In respect of **SALTERFORTH PARISH COUNCIL – LA0190**

### 1 Respective responsibilities of the body and the auditor

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.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2020/21

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 smaller authority has failed to follow proper practices as it has completed, authorised and submitted an AGAR Part 3PM intended for use by Parish Meetings only, rather than an AGAR Part 3

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

In completing an AGAR part 3PM rather than an AGAR Part 3, the smaller authority has not disclosed the additional information required for AGAR Part 3 within the form. The smaller authority has confirmed that the responses to Assertion 9 on the Annual Governance Statement, Box 11 on the Accounting Statements and internal control objectives G & O should be as follows:

	2019/20	2020/21
Assertion 9 Annual Governance Statement	N/A	N/A
Box 11 Accounting Statements	No	No
Internal control objective G		Yes
Internal control objective O		Not covered

The annual internal audit report focuses on a series of internal control objectives covering an authority's key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. We note that the internal auditor has not provided [a conclusion on the following internal control objectives: L an adequate explanation where the response given is 'Not covered' ]. The annual internal audit report will inform the authority's response to assertions 2 and 6 in the annual governance statement. As a result, the authority must ensure that assurance that has not been provided via these control objectives has been sought elsewhere

### 3 External auditor certificate 2020/21

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 2021.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

Date

24/09/2021

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))