

## Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Chalgrove Parish Council

### 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 2020; 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 and Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2019/20

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.

Sections 1 and 2 of the Annual Governance and Accountability Return have been approved after the start date of the Notice of Public Rights which means whilst the forms were available to review they were not approved and therefore potentially subject to change prior to submission to the External Auditor. This is a breach of the Audit and Accounts Regulations 2015, section 13 which required the Governance Statement and the Statement of Accounts to be approved and signed prior to the commencement of the public rights period.

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

The Internal Auditor had not provided a response in box M on the Annual Internal Audit Report which relates to whether a Council had met its responsibilities as a Trustee. The form was returned to the Council for this to be completed.

Although the Council has adopted Standing Orders, Financial Regulations and a Code of Conduct in line with requirements, these documents are not reviewed frequently. Whilst there is no formal timeframe under which they should be reviewed, there is a requirement to review these periodically and so the Council should consider what a reasonable timeframe is for this action. These documents should then be reviewed in line with that policy to ensure they remain appropriate for the authority.

### 3 External auditor certificate 2019/20

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 2020.

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

External Auditor Name



MOORE

External Auditor Signature

Date

23/06/2021

\*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))