

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Garsington 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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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 Internal Auditor has answered 'No' to Assertion N which relates to whether an authority has complied with the publication requirements for the 2019/20 AGAR. With regard to this response, the Internal Auditor noted that they were unable to verify that the Council discharged its obligations under the regulations since at the date of the audit visit neither the 2019/20 Annual Governance Statement nor the Accounting Statement were published on the Council's website as required by the regulations. The Council should ensure that these documents are published on their website in the future. The Council did note this matter by correctly responding 'No' to Assertion 3 on the Annual Governance Statement.

The Internal Auditor has also answered 'No' to Assertion M which relates to whether an authority has correctly provided for the period for the exercise of public rights during the 2019/20 year. The Internal Auditor noted that the Audit and Accounts Regulations were not complied with due to the period being for only 29 working days. The Council should ensure that bank holidays are not classed as working days when calculating the notice of public rights period in the future. The Council did note this matter by correctly responding 'No' to Assertion 4 on the Annual Governance Statement.

On review we noted that whilst the notice of public rights provided for the 2020-21 return gave the correct dates to provide a 30 working-day period for the current year, it has mis-identified the final day as Thursday rather than Friday. In future could the council ensure that the days and the dates provided are correctly stated to avoid any confusion with the public.

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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

Date

27/09/2021