

Section 3 - External Auditor Report and Certificate 2021/22

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2021/22

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 not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (2)(b) which states each Annual Governance and Accountability Return together with any other documents published under Regulation 13(1) should, on conclusion of the audit, be available for public access for a period of 5 years from their initial publication date which includes publication on the Council's website. A brief review of the website shows nothing prior to 2018-19 is available and also the annual return for 2019-20 is not accessible. The Council should bring this into line with the regulations as soon as practically possible and carefully consider its response to Assertion 3 for 2022/23.

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

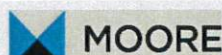
There is a small difference between the bank reconciliation and boxes 7 and 8 within section 2 of the return. We believe this has occurred due to the manner in which the figures have been rounded to prepare the return itself. In future the return should be rounded in such a way that the return still sums and agrees to the bank reconciliation.

3 External auditor certificate 2021/22

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 2022.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

Date

06/09/2022