

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

ASTLEY VILLAGE PARISH COUNCIL - LA0008

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

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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 AGAR was not accurately completed before submission for review. The figures in Section 2, Box 3 of the prior year comparative column do not agree to the prior year final signed AGAR. Box 3 for the prior year should read £6,458.

The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015. Section 2 was not signed by the Responsible Finance Officer before approval

PARISH COUNCIL RESPONSE:

The Parish Council accept that Annual Governance and Accountability Return (AGAR) was not accurately completed before submission for review.

- The Parish Council can confirm that in Section 2, Box 3 should read £6,458 (the same as the previous year's report) rather than £6,548. This was a transcription error.
- The former Responsible Financial Officer has confirmed that Section 2 of the AGAR (Accounting Statements 2019/20 Annual Return) was signed by her on 1 July 2020 before the Parish Council Meeting and that the date of "3/7/20" was an error. The Annual Governance Statement 2019/20 Annual Return (Section 1) was approved by the Parish Council on 1 July 2020 (and signed by the Chair at the meeting) not 2 July 2020 as shown on the Return and the notices were placed on the Parish Council notice boards on 3 July 2020.

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

None.

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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 2020.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

03/11/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)