

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Steeple Barton 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.

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(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.

(*delete as appropriate)

The initial information submitted by the Council included in incorrect value of fixed assets in box 9 of Section 2 of the Annual Governance and Accountability Return. This was subsequently corrected and resubmitted however the Council should take care in the future to ensure all amounts quoted are accurate and agree to the supporting documents.

This information also omitted the name of the announcer on the originally published announcement notice of public rights. This point was subsequently corrected but was this was after the documentation was initially provided to the public. We would anticipate in future this document will be fully completed prior to publication.

(continue on a separate sheet if required)

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

The Annual Governance and Accountability Return initially submitted by the Council excluded the website address from the relevant box in Section 1 of the AGAR which is required to fulfil the transparency requirements. This was subsequently corrected and re-submitted. The Council should take sufficient care to ensure it follows the necessary transparency protocols in the future.

(continue on a separate sheet if required)

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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 2020.

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

External Auditor Name



External Auditor Signature

Date

04/11/2020

*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)