

Section 3 - External Auditor Report and Certificate 2020/21

In respect of **Singleton 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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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 apparently completed an Annual Governance and Accountability Return Part 2 for the year which is for authorities who have the greater of their income or expenditure of less than £25,000. As this authority's income and expenditure exceeding this a Part 3 form should have been completed. Much of the information is replicated between the documents but the forms are not identical. In future the Council should take care to ensure it completes the correct version of the form.

The date of the RFO approval was after the council approved the accounting statements which does not comply with the Accounts and Audit Regulations 2015 which requires the RFO to have signed before presenting the document to the Council for approval.

Reviewing the council's minutes for June 2021, we note the approval of the return refers only to approval of the figures included. The council is required to approve section 1 and 2 of the return individually, in a specified order and the minutes should reflect this.

We would anticipate the Council taking these points into consideration when completing the section 1 of their 2021-22 return.

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

The date of approval given in Section 1 of the return appears to be recorded as 2001 rather than 2021 but we are satisfied the intention was for this date to be entered as 2021 given it otherwise matches Section 2 of the return's sign off date.

On initial submission, Box 9 of the 2019 figures in Section 2 did not agree to the prior year's audited return (difference of £1k). This was later corrected and resubmitted with the accurate figure included.

On initial submission, box O of the Annual Internal Audit Report was not answered. This was later answered and resubmitted with the answer of 'N/A' being in line with expectations.

The Internal Auditor completed an Annual Internal Audit Report from a Part 2 return form. Whilst many of the questions are replicated between the forms, they are not identical. Therefore we would ask the Internal Auditor to ensure in future the correct form is completed.

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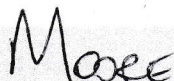
We ~~certify~~ **do not certify*** that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

20/09/2021