

Section 3 - External Auditor Report and Certificate 2018/19

In respect of

EAST CHALLOW 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 2019; 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

2. External auditor report 2018/19

~~(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)

(continue on a separate sheet if required)

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

The Council have answered 'No' to Box 5 on Section 1 of the Annual Governance Statement which means they have not met Audit and Accounts Regulations 2015, Part 2, Paragraph 6(1). Although we note the Council had fewer members in the year, there is a requirement to perform an annual risk assessment within the Audit and Accounts Regulations 2015 and this has not been performed for the year. The internal auditor has also answered 'No' to Box C on the Annual Internal Audit Report in relation to this matter.

The Council have answered 'No' to Box 7 of the Annual Internal Governance Statement which means they have not met Audit and Accounts Regulations 2015, Part 2, Paragraph 6(2). On review, no points were raised in relation to the prior year's Internal or External Audits, and the Council have confirmed that this relates to an in-year visit by the Internal Auditor during the 31 March 2019 year end at which points raised were not dealt with before the 31st March 2019.

It is anticipated by the Council these issues will be dealt with in the current year and not re-occur as additional Councillors have been appointed.

(continue on a separate sheet if required)

3. External auditor certificate 2018/19

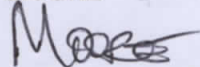
We certify/ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

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

External Auditor Name

MOORE

External Auditor Signature



Date 21/09/2019

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)