

Section 3 - External Auditor Report and Certificate 2019/20

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 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.

2 External auditor report 2019/20

(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)

Due to the August bank holiday, the period for the exercise of electors' rights given by the Council totalled 29 working days. The Accounts and Audit Regulations 2015, Section 14(1) stated this must be a period of 30 working days. As the normal period for electors' rights does not have any bank holidays it is unlikely that this issue will re-occur.

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

We note that the internal Auditor has responded 'No' to box L on their report as the Council has been unable to adequately demonstrate that it has fulfilled the Public Rights requirements. In contrast the Council has provided a 'Yes' response at section 1, box 4 which asks if the Council have provided the necessary opportunity for the public to exercise their rights. We appreciate the difficulty of providing evidence to satisfy the demonstration test and agree that the inability to provide evidence is not the same as not providing the necessary opportunity for the public to exercise their rights.

3 External auditor certificate 2019/20


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

 **MOORE**

External Auditor Signature



Date

22/11/2020

*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)