

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Steventon 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 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.

It was reported on the 2019-20 External Audit Report that the RFO approved Section 2 for review after Sections 1 and 2 were approved by the Council which is not the correct statutory order. As this approval process took place during the 2020-21 period the Council should have ticked 'No' to Assertion 3 on Section 1 of the Annual Governance and Accountability Return.

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

Whilst the Annual Governance and Accountability Return is presented in round sum amounts it should be ensured that both it and any supporting documents remain arithmetically correct. Please in future can it be ensured that the figures presented calculate to the totals provided.

The Internal Auditor ticked 'Yes' to box K on the Annual Internal Audit Report which relates to whether a Council correctly certified itself exempt in the prior year however, the Council did not claim exemption last year. The assertion should have been answered 'Not covered'. The Internal Auditor has confirmed that this was an error and has appropriately amended his report to the Council.

The Internal Auditor has signed off the Annual Internal Audit Report 2020/21 after the Annual Governance and Accountability Return 2020/21 was approved. This means the completed 2020/21 report was not available for review and consideration with the form. It is presumed that the statements in Section 1 Annual Governance Statement refer to the previous year's internal audit report.

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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