

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Woodcote 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)

The Notice of Public Rights Period given was for less than the required 30 working days per the Accounts and Audit Regulations 2015, Section 14(1) which would cover a period of 6 weeks, assuming no bank holidays occur during the inspection period. The Council therefore did not provide the proper opportunity for elector to exercise their rights in relation to the Annual Governance and Accountability Return.

The authority also did not provide the proper period for the exercise of public rights in the prior year, as noted in our external audit report and so should have answered 'No' to Assertion 4 on Section 1 of the Return. The council should note this point in respect of the 2020-21 Return.

As this point was raised in the prior year's external audit report and has not been corrected this year, the 'Yes' answer given to assertion 7 on Section 1 of the Return is also incorrect and should have been answered 'No' as the Council does not appear to have taken appropriate action on all matters raised in internal and external audit reports.

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

On initial submission, Box K of the Annual Internal Audit Report which relates to whether the Council correctly claimed exemption in the prior year was answered 'Yes'. On referral, this was amended to instead show the assertion as 'Not covered' which is in line with expectations. We have no further concerns in this area following this amendment.

When initially submitted, Section 2 of the AGAR was missing entries for Box 10. This was later amended and resubmitted. It now appears to be correct and in line with our expectations and other information provided.

(continue on a separate sheet if required)

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.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that appears to read 'Moore'.

Date

23/11/2020

*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)