

## Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Clifton Hampden 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.

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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.

(\*delete as appropriate)

Box 8 of Section 2 of the Annual Governance and Accountability Return shows a value that is £1,800 different from the year end bank reconciliation. This appears to solely be the transposition of two figures from the bank reconciliation paperwork onto the Return form and does not indicate a wider risk. The authority should in future ensure that the Return is prepared accurately from the supporting records and checked carefully prior to approval. Box 8 should be amended to show the figure of £36,862.

It was reported on the 2018-19 External Audit Report that the RFO approved Section 2 after the Council has approved Sections 1 and 2 which is not the correct statutory order. As this approval process took place during the 2019-20 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:

There was a significant time gap between the date of approval and the commencement of the public rights period. The Accounts and Audit Regulations 2015, Section 12(3), state that the announcement of public rights should be published and commenced as soon as practicable after the date the Annual Governance and Accountability Return is approved by the Council. Whilst we understand the coronavirus pandemic caused issues, any delay from normal practice should be notified to the public to ensure they do not miss the opportunity to exercise those rights. The Council should note this requirement for future years.

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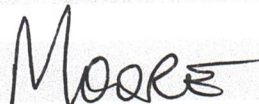
We certify/ ~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

\*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

19/11/2020

\*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](http://www.nao.org.uk))