

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Sutton Courtenay 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 2022; 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 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.

It was noted in our report for the 2020/21 Annual Governance and Accountability Return that Box 11 of Section 2 and Box 9 of Section 1 were not completed. This omission has been repeated in the current year. As the Council does not appear to act as a Sole Trustee, we would have anticipated a 'N/A' response for this item, the form was returned to the Council for this item to be completed. This is a repeated breach of proper practices and therefore the Council should have considered a 'No' response to this Assertion in Section 1.

Further, this indicates that the Council has not satisfied Assertion 7 for the 2021-22 year as it had not taken appropriate action on all matters raised in reports from internal and external audit when completing the Return.

The Council should note this requirement before completing its 2022-23 Return to prevent any further reoccurrences and carefully consider its response for Assertion 7.

Also, in the prior year we reported that the Council had rounding differences between boxes 7 and 8. It was noted as part of our 2021 report that the figure per box 8 was correct following a review of the bank reconciliation. The Council has not restated any figures in boxes 1-7 for the prior year. However, in completing the current year, the council has adjusted the 2022 box 1 balance so that it does not equal the 2021 box 7 balance c/fwd, which does not accord with proper practices. Based on this the Council should have considered responding 'No' within Section 1 of the return to assertion 3 (fully complying with laws and regulations).

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

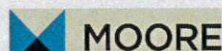
None

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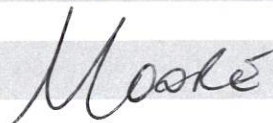
We ~~certify~~ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

22/08/2022