

## Section 3 - External Auditor Report and Certificate 2020/21

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor report 2020/21

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.

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

The Council prepares Section 2 of the Annual Governance and Annual Return on the Receipts and Payments. On this basis we would expect boxes 7 and 8 to agree. In this case they do not due to a rounding of the figures when completing the return. This has resulted in reserves carried forward figure in box 7 being understated by £1. A bank reconciliation agreeing to box 8 has been provided, reviewed and confirmed to be accurate. We would ask the Council to ensure that they review their rounding when completing future Returns to ensure they total correctly from boxes 1 to 7 but also agree, where they should between boxes 7 & 8.

Box 9 of Section 1 and box 11 of Section 2 of the Annual Governance and Accountability Return was initially incomplete when submitted. The form has been revised and resubmitted to show answers of 'N/A' and 'No' respectively, which is consistent with other responses and explanations provided.

### 3 External auditor certificate 2020/21

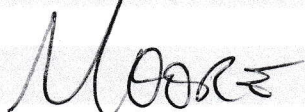
We certify/ ~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

\*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

09/09/2021