

Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Sandford-on-Thames 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 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 inspection period provided for the exercise of electors' rights was not for 30 working days required. Therefore, the Council has not provided the proper period for the exercise of electors which is in breach of the Accounts and Audit Regulations 2015, Paragraph 14(1).

The announcement date provided on the notice showed that the period was announced on the same day as it commenced. This is contrary to the Accounts and Audit Regulations 2015, Part 15(3) which states the notice period should start a day after the announcement has been made.

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

On initial submission Box 9 of Section 1 of the Return was not completed but was later amended and resubmitted as "N/A" which is supported by other documentations.

The answer to Box K of the Internal Audit Report was not clear on initial submission of the Annual Governance and Accountability Return. This was amended and resubmitted to state 'Not covered' which is in line with other information provided.

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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



External Auditor Signature

Date

17/11/2020

*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)