

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

In respect of

**Stonesfield 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.

We noted in our report for the 2018/19 Annual Governance and Accountability Return that the Council did not provide the proper period for electors to exercise their rights. This occurred during the 2019-20 Return period and indicates that the Council cannot have satisfied Assertion 4 in Section 1 and so should have answered 'No' to this point. It is noted that the correct period has been provided this year and so we would anticipate this not being an issue in future.

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

The Annual Governance and Accountability Return was initially submitted with grant monies received from the District Council included in box 2 of Section 2 which should only contain Precept funds. The Return was resubmitted by the Council with this amended to show the grants within Box 3.

The Council completed Box 11 of Section 2 of the Return as 'N/A'. This item asks whether the authority has acted as a Sole Trustee during the year. Based on the answers in Section 1 and the Internal Auditor's report, this should have been answered 'No'.

The Council should take additional care in the future to ensure it the form is correctly completed prior to its approval and submission for external review.

### 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.

~~\*We do not certify completion because:~~

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads "MOORE".

Date

16/11/2020

\*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))