

Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Ashbury 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 Council has answered N/A to Box 11 of Section 2 of the Annual Governance and Accountability Return which asks whether or not the Council acts as a Sole Trustee. The available responses to this box are 'Yes' or 'No'. Based on other answers provided on the Return, we would have anticipated the response provided to be 'No'. In future could the Council ensure it selects an available response where they are required to be selected from limited options.

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

The Council has answered 'No' to assertions 4 and 5 of Section 1 of the Annual Governance and Accountability Return. These assertions relate to whether the authority properly provided for the period of public rights and whether the authority performed a proper risk assessment in the year. This is a breach of the Audit and Accounts Regulations 2015 although we do note the Council has provided the proper period for public rights to be exercised in relation to this, the 2019-20, return and has also performed a risk assessment during November 2020 so these breaches have been addressed post year end.

The Council should ensure it follows the requirements set out in the legislation and the Practitioners' Guide 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



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)