

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Adderbury 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 on review that the announcement of the Period for Public Rights was the day before the approval of the Annual Governance and Accountability Return. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practice requires that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that. Also, in publishing the dates prior to its approval there is an unnecessary risk that the form will not be approved at the point the period commences.

Reviewing the Council's minutes for April 2022 we note that per the minute references, it appears that Sections 1 and 2 were approved in the wrong order. The Accounts and Audit Regulation 2015, regulation (6)(4)(a) requires Section 1 specifically to be approved before Section 2, the Council should note this for future and ensure the minutes reflect this.

The council should consider these points when completing the assertions on its 2023 return.

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

In calculating the 30 working day period the Council should ensure the commencement date is the first qualifying working day. On review we noted that whilst your notice correctly included 30 working days, the first working day was Monday 6 June. The NOPR recorded it as Friday 3 June which was a non-working day (bank holiday) for this purpose and may lead to uncertainty as to when the first day of the public rights period fell as there are other matters which can only be raised within that 30 day period.

On initial review of the AGAR, it was noted that supporting information in relation to Boxes 4 and 6 did not agree to values shown in Section 2 of the AGAR. When queried the clerk confirmed an error had been made on initial submission meaning some costs were incorrectly classified between boxes 4 and 6 of Section 2. The AGAR was resubmitted to correct the error identified. We have no further concern in relation to this item.

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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.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

24/09/2022