

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Whitchurch-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 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.

The Annual Governance and Accountability Return was signed after the statutory deadline of 31 August 2020 as set out by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020, Section 2(4).

The Notice of Public Rights Period also breached these regulations, which require it to have commenced no later than 1 September 2020.

It was also noted on review that the announcement of the Period for Public Rights was the same date as the approval of the Annual Governance and Accountability Return. Regulations 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 one day following the approval meeting and the Public Rights period commences no sooner than the next working day after the publication.

We raised similar points on our 2019 Report and therefore we would have expected the Council to have answered 'No' to Assertions 4 and 7 on the Annual Governance Statement.

The Council has entered a value of zero in Box 9 of the Accounting Statements for the current and prior year. This indicates no fixed assets or long term investments are held. The value reported on the 2019 Return was £255,912. The Council has therefore either changed the basis on which it records its fixed assets or it has incorrectly completed these boxes on the current return. The Council should take care in future to accurately complete its return. Where errors are identified or changes of basis occur from one year to the next, the Council must adjust the reported figures to reflect accurately the underlying records. They should also mark the affected columns 'Restated' provide an explanation for the change.

This omission appears to suggest the Council should have answered 'No' to Assertion 1 of the Annual Governance Statement.

Due to the coronavirus pandemic, the Council was unable to follow its normal Internal Audit procedure for the year. The Council was unable to find a replacement at short notice but asked to continue to work towards completing an Internal Audit for the year as required by Section 5 of The Accounts and Audit Regulations 2015. The Council however have made no further progress to date in performing an internal audit in relation to the year ended 31 March 2020.

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

NONE

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We 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.

External Auditor Name

 **MOORE**

External Auditor Signature



Date

26/11/2020

*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)