

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Whitchurch-on-Thames 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 2021; 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.

During our review we noted that figures in box 4 and box 6 for the comparative column did not match those shown on the 2019-20 Return following our review and certification in 2020. Whilst we understand the reasons for these changes, the Council is required per paragraph 2.9 of the Practitioners' Guide to insert 'RESTATED' at the top of the comparative column on the 2020-21 return to draw attention to any changes as well as providing a specific explanation for them.

The Council has answered 'Yes' to Box 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2020-21. Therefore, it relates to the Notice announcing the public right to review the 2019-20 return which was published during 2020-21. As noted in our Auditor Report last year, this notice was not correctly advertised therefore this assertion should have been answered 'No'.

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

The Return required to be amended in respect of Box 9 and Box 10 of Section 2 - Accounting Statements. These were originally left blank and later amended and resubmitted. The original return advertised to the public was therefore technically incorrect, but we consider there to be no significant impact from this given the nature of the omission. The Council should in future ensure that all boxes are fully completed in accordance with paragraph 2.5 of the Practitioners' Guide

We note the Internal Auditor has answered 'No' to Box N of the Annual Internal Audit Report due to the Conclusion of the 2020 audit not being able to take place until January 2021 (after the completion deadline of 30 November 2020).

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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 2021.

^{*}We do not certify completion because:

External Auditor Name



External Auditor Signature

Moore

Date

28/09/2021