

## Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Churchill and Sarsden 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

### 2 External auditor report 2021/22

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 Council has not reviewed its Financial Regulations or Standing Orders during the year, with the last review in May 2019. The Code of Conduct has not been reviewed since 2012. Annual review of SOs and FRs is expected based on section 1.14 of JPAG's Practitioner's Guide. The Code of Conduct is also expected to be reviewed periodically, despite the model format not changing, to ensure they remain fit for the Council's purpose as the Council's own activities may change. Best practice would be for an annual review however where a regular review is to be undertaken on a less frequent bases, we would suggest they are diarised to ensure they are completed on a regular basis. Based on the above the Council should have answered 'No' to Assertion 3 of the Annual Governance Statement.

Based on the point noted on the prior year External Audit report in relation to the Notice of Public Rights for the 2020/21 AGAR, which was advertised during the 2021/22 year, the answer for Box 4 of the Annual Governance Statement should have been 'No'.

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

Section 14(1) of the Audit and Accounts Regulations 2015 provides that the period of public rights should be a 'single period of 30 working days'. This year the Council provided a period of 31 working days for the review of their records. Whilst we do not consider providing a longer period than stated to be more than a trivial breach of the regulations it can lead to other issues. We recommend that in future the dates are calculated to provide the precise 30 working days.

### 3 External auditor certificate 2021/22

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.

\*We do not certify completion because:

External Auditor Name



External Auditor Signature

Date

25/09/2022