

## Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Ascott-Under-Wynchwood 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.

### 2 External auditor report 2019/20

(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 Accounts and Audit Regulations 2015 set out the order in which the sections which make up the Annual Governance and Accountability Return must be approved. This states at Regulation 6(4) (a) that the Governance Statement must be approved before the Statement of Accounts. The minute references provided in Sections 1 and 2 of the Annual Governance and Accountability Return identify that the Statement of Accounts section was approved before the Governance Statement, which is a breach of the requirements. Can the Council ensure in the future that it reviews and approves the sections of the Annual Governance and Accountability Return in the required order and that the minutes reflect that.

(continue on a separate sheet if required)

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

**NONE**

(continue on a separate sheet if required)

### 3 External auditor certificate 2019/20

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

16/10/2020

\*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](http://www.nao.org.uk))