

Section 3 - External Auditor Report and Certificate 2020/21

In respect of **Brightwell-cum-Sotwell 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

2 External auditor report 2020/21

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.

On initial submission of the return in 2020, the figures included in Section 2 for 2020 were not arithmetically accurate. The form was returned and amended correctly. This issue has recurred in the current year with Box 6 of the return initially overstated by £2,000 and resubmitted correctly. As this issue was noted in the prior year as well, the Council does not appear to have met either assertion 1 or assertion 7 of the Governance Statement and should have considered responding 'No' to each. This point should be considered when completing the assertions on the 2021-22 return.

Also when initially submitted not all of the boxes on Section 2 were completed. On resubmission Boxes 5 and 11 had been appropriately completed however Box 10 for both the current and comparative years remained blank. If the response is that there are no such amounts to be entered, then the Practitioners' Guide requires, at paragraph 2.5, for this to be positively stated by entering '0' or 'nil' in the respective boxes. This point was also raised in 2020 and so again should have led the authority to tick 'No' to Box 7 of Section 1 of the return and requires to be considered when completing the 2021-22 return.

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


NONE

3 External auditor certificate 2020/21

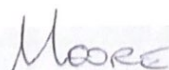
We ~~certify~~ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

28/09/2021