

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Goring Heath 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 did not formally review the External Audit Report in relation to the 2020/21 AGAR which was provided during the year. We have been told an informal discussion as held but there is no minute evidence of this and so it could not be confirmed. The Council should formally review the External Audit Report each year and document this (even when no points are raised). The Council should therefore have answered 'No' to Assertion 7 of the Annual Governance Statement. We note that the Council has already put in place a policy for future External Audit Reports to be formally reviewed so do not expect this to recur in future years.

The Internal Auditor answered 'No' to Assertion N on the Annual Internal Audit Report because the Council did not post the Notice of Conclusion required in relation to the prior year AGAR. This would have been displayed during the year under review and so the Council in turn should have answered 'No' to Assertion 4 of the Annual Governance Statement but have not done so.

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

NONE

3 External auditor certificate 2021/22

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 2022.

External Auditor Name



External Auditor Signature

A handwritten signature in dark ink, appearing to read 'Moore', written over a light grey rectangular background.

Date

26/09/2022