

Section 3 - External Auditor Report and Certificate 2020/21

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 - [nao.org.uk](#).

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.

The Internal Auditor has provided 'No' answers to questions L, M, N and O on the Annual Internal Audit Report.

With regards to these responses in relation to boxes L, M and N as these areas were not properly addressed in relation to the preparation of the 2019-20 return there should be a 'No' responses at each of Assertions 3 and 4 on the Governance Statement section of the current return form. The Parish Council appears to have corrected the issues during the current financial year and so we would not anticipate these being issues in the future.

In relation to the response to box O, the Internal Auditor has commented that the Council is not up to date with its statutory filing requirements for the Charities Commission. The Council has accepted this point in documents submitted to us but should have provided a 'No' response to Box 9 on the Governance Statement section of the current return form. A review of the Charity Commission website shows that the filing requirements were brought up to date on 9 July 2021 and therefore would anticipate this not being a continuing issue.

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

NONE

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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

Date

24/09/2021

Annual Governance and Accountability Return 2020/21 Part 3
Local Councils, Internal Drainage Boards and other Smaller Authorities*

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