

Section 3 - External Auditor Report and Certificate 2018/19

In respect of

DEDDINGTON 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 2019; 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the 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 2018/19

(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 Notice of Public Rights commenced on 20 June 2019 for 30 working days but the Public Rights Notice was not announced until 24 June 2019 this restricting the period to less than 30 working days which is a breach of the Audit and Accounts Regulations 2015, Section 14(1).

Notification of the Public Rights Period must be made at least one day before the period commences as per Section 15(3) of the Regulations and should only be announced after the Annual Governance and Accountability Return has been fully approved by the Council.

The date of RFO approval is after the accounts were adopted by the Council which does not comply with the Accounts and Audit Regulations 2015 and therefore the response given to Assertion 1 of the Annual Governance Statement is incorrect.

As per Page 1 of the Annual Governance and Accountability Return and as set out in the Audit and Accounts Regulations 2015, the Council must approve Section 1 - Annual Governance Statement before Section 2 - Accounting Statements. Whilst these two items were approved at the same meeting, minutes clearly show that Section 1 was approved after Section 2 in breach of the regulations.

(continue on a separate sheet if required)

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

Previously the Council has completed the boxes on the Annual Governance and Accountability Return stating it fulfils its duties appropriately as a sole trustee. The Council have realised that whilst they fulfil their duties appropriately, it is not as a sole trustee and therefore have completed the boxes as 'N/A' and 'No' as appropriate rather than 'Yes'.

(continue on a separate sheet if required)

3. External auditor certificate 2018/19

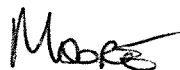
We certify/ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

*We do not certify completion because:

External Auditor Name

MOORE

External Auditor Signature



Date 24/09/2019

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)