

Section 3 - External Auditor Report and Certificate 2019/20

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 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.

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(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 authority announced and commenced its public rights period on the same day the Annual Governance and Accountability Return was approved. The Accounts and Audit Regulations 2015, Sections 12 and 15 set out that approval of the Return, the announcement for and the start of the public rights period may occur on consecutive (working) days. The Council should in future ensure that the regulations are met in this regard.

This is the second consecutive year the authority has not properly provided electors with the opportunity to exercise their rights.

A similar matter was noted in our report for the 2018/19 Annual Governance and Accountability Return. This indicates that the Council has not satisfied Assertions 4 and 7 for the 2019-20 year as it had not properly provided the opportunity for the exercise of elector's right nor taken appropriate action on all matters raised in reports from internal and external audit. These are breaches to the Accounts and Audit Regulations 2015, Sections 12 and 15 and to proper practices and therefore the Council should have answered 'No' to these Assertions in Section 1. The Council should note these before completing its 2020-21 Return to prevent any further reoccurrences.

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 2020.

~~*We do not certify completion because:~~

External Auditor Name

 **MOORE**

External Auditor Signature



Date

14/11/2020

*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)