

Section 3 - External Auditor Report and Certificate 2020/21

In respect of **Earnley 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

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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.

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

The Return required to be amended in respect of Box 10 of Section 2 - Accounting Statements. This was originally stated as £1,663 but the outstanding loan balance at 31 March 2021 from the PWLB evidence was £1,633. This error has been amended by the Council to reflect the correct balance.

On the initial submission, the return showed that the Council approved Section 2 (Accounting Statements) before approving Section 1 (Annual Governance Statement). However, this was not in line with the minute references provided. The return required to be amended in respect of the dates of approval and they now agree to the minute references provided.

The Annual Governance and Accountability Return Box 1 Section 2 - Accounting Statements, as submitted, contained an error in terms of the date of RFO approval. The Council have amended the error and re-submitted the form.

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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 2021.

*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

22/07/2021