

Section 3 - External Auditor Report and Certificate 2018/19

In respect of

APPLETON WITH EATON 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)

Section 2 was returned to the Council due to Box 11 not being completed. However after resubmission to correct, Section 2 was updated due to Box 4 and 6 previously showing incorrect amounts but the resubmitted Annual Governance and Accountability Return was replaced by a new copy of the form rather than errors being updated and initialled by the Chairman or Clerk, and Box 11 was returned to us incomplete. This raises concerns about the procedure for completing the Return and ensuring amendments are made in accordance with the Accounts and Audit Regulations 2015.

(continue on a separate sheet if required)

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

Boxes I and M of the Internal Audit Report were not initially completed on submission of the Return. These have since been amended and resubmitted with responses in line with other information provided.

(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 27/09/2019

*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)