

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Appleton-With-Eaton 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:

As indicated in the Annual Internal Audit Report and on the Annual Governance Statement, the Council did not perform a full risk assessment during the year. We note that the risk Assessment is a work in progress and was not formally adopted in 2020/2021. This is contrary to the Accounts and Audit Regulations 2015, Parts 3 and 4(4)(iii). We also note that the Council has taken measures since the year end to complete the review and therefore we do not anticipate a recurrence in the future.

The Internal Auditor has answered 'No' to Assertion H which relates to whether an authority's asset and investment registers were complete, accurate and properly maintained. In regard to this response the Internal Auditor noted that the current asset register is limited and needs a full review with the following recommendations for next year: the Council should ensure that all assets are recorded at the value they were purchased and a column for insurance value is also recommended. The Council should note this matter and act on this for next year.

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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

26/08/2021