

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Leaffield 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 public notice providing the details for the period for the exercise of public rights shows a period of 30 calendar days. This is in breach of Audit and Accounts Regulations 2015, regulation 14(1) which requires that the authority provides a single period of 30 working days as the period for the exercise of public rights. Working days for this purpose excludes weekends and bank holidays. The Council should in future ensure that it correctly calculates the 30 working day period.

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

The Council provided a 'No' response to Box 5 of Section 1 of the Annual Governance and Accountability Return. This refers to the requirement of the Council to carrying out risk assessments and take appropriate steps in managing risks during the year. The council has explained this was because the planned meeting required to be rearranged due to Covid -19 restrictions. We have been informed the meeting to review and consider these risks/risk assessments took place in April 2020, which resolves the issue for the Council.

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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



External Auditor Signature

A handwritten signature in black ink that reads "Moore".

Date

14/10/2020

*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)