

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Littlemore 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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

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Except for the matters 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.

The council approved the final accounting statements section of the Annual Governance and Accountability Return after 30 June 2022 which does not comply with paragraph 12 of the Accounts and Audit Regulations 2015. This should be considered when completing Assertion 3, Section 1 of the 2022-23 return.

The inspection period for the exercise of electors' rights does not include the first ten working days of July (due to the delay of approval) as specified in the Accounts and Audit Regulations, Part 15 (1). This should be considered when completing Assertion 4, Section 1 of the 2022-23 return.

The Council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. It is noted that this delay is likely to have been partially due to the delay in the completion of the Internal Auditor Report section. In future, the Public Rights Period should commence as soon as is reasonably practicable, following approval of the Return, in line with the Audit and Accounts Regulations 2015, section 12 (3)(a). The Council should ensure that any such necessary delays are clearly notified to the public to ensure they are given full opportunity to exercise their public rights.

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

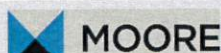
The Internal Auditor has signed off their 2021/22 Internal Audit Report after the Annual Governance and Accountability Return 2021/22 was approved although a visit is noted as having taken place early in the 2021/22 period. This means the final Internal Auditor Report for 2021/22 was not available for review and consideration by the council with the rest of the Return form.

The Internal Auditor has provided 'Yes' responses to Assertions A, B and C on its report despite the Council confirming it has not met Assertions 1, 2 and 5 respectively since the reconciliation of one bank account was not genuine, the Council breached its Standing Orders and Financial Regulations and there was no meeting on the date at which the risk assessment was recorded to have been approved on. We would anticipate the Council bringing this to the attention of the internal auditor to consider for future reports.

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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 2022.

External Auditor Name



External Auditor Signature

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

Date

22/05/2023