

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Somerton 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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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.

We reported at the 2020 audit that the Council did not follow the proper procedure for the exercise of public rights. As this occurred during the period to 31 March 2021, the Council should have answered 'No' to Box 4 of Section 1 of the Annual Governance and Accountability Return in the 2020/21 year in accordance with the Account and Audit Regulations 2015.

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

The Internal Auditor answered 'Yes' to box M of the Annual Internal Audit Report which also relates to the public rights period and so should also have been answered 'No'.

The Internal Auditor did not initially complete Box O on the AIAR. When this was updated and resubmitted the 'Not applicable' answer given was consistent with other items on the AGAR and so no concern remains in this area.

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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

MOORE

Date

23/09/2021