

## Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Letcombe Regis 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

### 2 External auditor report 2020/21

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.

The figures entered in box 6 for the comparative year for Section 2 of the Annual Governance and Accountability Return do not agree to the audited figures per the 2019/20 AGAR. This is because figures had been restated to align with the Practitioners' Guide of proper practice and the point raised in our 2019-20 report. However, box 6 has not been clearly marked as restated on the form to show this change contrary to proper practice. We do not anticipate this being an issue in the future.

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

The Internal Auditor has answered 'Yes' to items K and L on the Annual Internal Audit Report. Both of these questions are aimed at authorities that were exempt and had lower than £25,000 income in the prior year. This Council was not an exempt authority in the prior year and so we would have expected the answer to these questions to be 'Not Covered'.

### 3 External auditor certificate 2020/21

We certify/~~do not certify~~<sup>\*</sup> 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.

<sup>\*</sup>We do not certify completion because:

External Auditor Name



External Auditor Signature

MOORE

Date

23/09/2021