

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Sutton Courtenay 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)

It was reported on the 2018-19 External Audit Report that Sections 1 and 2 were not approved in the correct statutory order. As this approval process took place during the 2019-20 period the Council should have ticked 'No' to Assertion 3 on Section 1 of the Annual Governance and Accountability Return.

We can confirm the 2019-20 form has been approved in the correct order and so this will not be an issue in the current year.

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

We note the Internal Auditor has not covered assertion L on the Annual Internal Audit Report noting they were unable to confirm the notice of completion of the 2019 audit was displayed correctly. The Council should consider asking the Internal Auditor to verify this when available on a proactive basis or retaining evidence to show the Internal Auditor when they come to review 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 2020.

*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

22/11/2020

*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)