



Cassington Parish Council

External Auditor Report & Certificate 2020/21

Continuation Pages

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.

It was noted on review that the announcement of the Period for Public Rights was the day before the approval of the Annual Governance and Accountability Return. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practice requires that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that.

The Council have provided Section 2 in a format which excludes Qu. 11 Re trust funds. As a result, the Council have not provided a completed Section 2.

As per the AGAR received, Section 1 was dated as approved on 17/06/2021 with a minute reference 99/21 and Section 2 was dated as approved on 03/06/21 with the same minute reference of 99/21. On reviewing minutes published on the Parish Council's website it was found that both Sections 1 and 2 were approved at the Parish Council Meeting on 3 June 2021 with minute reference 83/21.

As such, the minute references entered on both sections and date of approval given on Section 1 of the AGAR are inconsistent with the documentation on the Council's website.

The Council are required to publish annual details in relation to the Annual Governance and Accountability Return on its website together with any available reports by 30 September each year. However, on review, the Council's website appears not to show the required information in relation to the 2017-18 and 2020-21 return as required by Regulations 13 (2)(b) and 13 (4)(b). This is a repeated error and was reported on 12 October 2020 in relation to the 2018-19 year. Therefore, we had anticipated seeing this corrected during the 2020-21 period.

The figure entered in Box 2 for the precept received in the year was £243 greater than the balance confirmed by West Oxfordshire District Council. Whilst we understand from information received from the District Council the difference relates to non-precepted grants paid by the District Council at the same time. The value of Box 2 is therefore overstated by this amount and Box 3 understated by the same amount. There is no further concern as a result of this, but we would ask the Council to note this when completing future returns and ensure the comparative figures are restated as described.

The Council has answered 'Yes' to Box 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2020-21. Therefore, it relates to the Notice announcing the public right to review the 2019-20 return which was published during 2020-21. This notice was not correctly advertised therefore this question should have been answered 'No'. We would also draw attention to the fact that the publication process for the 2020-21 return has also not been correctly processed and we would anticipate this being reflected in the responses provided on the 2021-22 return as this process takes place during the 2021-22 period.

The Council has answered 'Yes' to Assertion 3 of Section 1 of the Annual Governance and Accountability Return. Since the approval process for the 2020 Return was not correctly completed and this takes place during the 2020-21 Return period, the Council should have answered 'No' to this assertion on the 2021 Return.

In the previous year the Council included within Box 2 of Section 2 the CTRS Grant which should be included within Box 3. Therefore, we would have anticipated the Council to have answered 'No' to Assertion 1 of the Annual Governance Statement.

Several of the issues reported above were also noted in previous audit reports therefore we would have expected Assertion 7 in the Annual Governance Statement to have been answered 'No'.

The following adjustments were required or information were requested from the Council but have not been received or completed:

- Section 2 figures for 2020 to be updated following the amendments made on the 2020 return
- Reconciliation between boxes 7 and 8
- Amendments regarding the precept difference in the current year (noted above)

Since figures in the 2020 return were amended by the Council post the Council's completion of the 2021 return, the figures in Box 2, 3 and 7 in the 2020 column do not agree to the audited 2020 return. In addition to this Box 4 of 2020 has also been restated without an explanation and is not clearly marked as 'Restated'.

Finally, had box 7 for 2020 been correctly updated it would not agree to box 1 of 2021 which suggests there is an issue with how the closing 2020 debtors and creditors have been accounted for in the 2021 figures.

Other matters not affecting our opinion to be drawn to the council's attention:

The Council's name has not been entered on the Annual Internal Audit Report. We consider this omission to be trivial, however, the Parish Council should take care to ensure the form is fully completed by the internal auditor in the future to ensure full compliance with the regulations and code of practice.

The Annual Internal Audit Report was submitted without the Council's website/web address being entered under the name of the Council. We note that this is a new requirement on the 2020-21 form and ask that the Council bring this to the attention of the Internal Auditor in the future.

The internal auditor has incorrectly answered 'Yes' to Box M of the Annual Internal Audit Report despite the breach in the prior year's public rights procedures.

This report should be published alongside the 2020/21 AGAR with equal prominence.

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Cassington 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.

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

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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

 MOORE

External Auditor Signature



Date

22/05/2023