

Section 3 - External Auditor Report and Certificate 2021/22

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 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 inspection period for the exercise of electors' rights does not include the first ten working days of July as specified in the Accounts and Audit Regulations, Part 15 (1).

The Council has answered 'Yes' to Assertion 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 2021-22. Therefore, it relates to the Notice announcing the public right to review the 2020-21 return which was published during 2021-22. This notice was not correctly advertised therefore this question should have been answered 'No'.

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

Box 11 has not been completed on Section 2 Accounting Statements therefore the form is incomplete. From other information provided we do not believe the council acts as a sole trustee. In future, the council must ensure all boxes are completed.

Section 1 of the AGAR was completed as approved on 26/04/2022 with a minute reference '65/22'. Section 2 of the AGAR was dated as approved on the same day with the same minute reference. On investigation (due to the same minute references used), the minutes show that for the meeting held on 26 April 2022, the minute reference '65/22', the 2021/22 accounts were signed. Therefore, it is noted that the minutes did not record the approval of the AGAR form but rather the fact that the year end accounts were approved. It should be noted that the Council is required to approve Sections 1 and 2 of the return individually in a specified order and the minutes should reflect this. It is also the requirement of the Accounts and Audit Regulations 2015 that Section 1 is approved before Section 2. We would expect to see this rectified during the approval process for future returns.

On the initial submission of Section 2 of the Annual Governance and Accountability Return there is an error contained within Box 9 prior year's audited figures into the 2021 column on this year's Accounting Statements (Section 2) as the figure should have read £457,372 but it states £0.

There are certain documents that require to be provided with the initial submission of the AGAR form. Some information was later provided and some not received at all. In future the parish council should ensure that all necessary supporting documentation is provided. These include details of significant variances, scheduled in their entirety and a copy of the Notice of Public Rights Period.

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

The Internal Auditor has answered 'Yes' to control Objective M of their report despite the council not satisfying the Audit and Accounts Regulations 2015, Regulations 14(1) and 15(3) in regard to the notice of public rights period during the financial year 2021-22. We would therefore have anticipated this response to have been 'No'.

The Council left a period of time between approval of the Annual Governance and Accountability Return and the announcement of the Public Rights Period which resulted the issue regarding the Public Rights Period not including the first ten working days of July. Following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable, to meet the Audit and Accounts Regulations 2015, section 12 (3)(a). The Council have explained that the delay was in relation to delay in the internal audit report being signed off.

The Internal Auditor initially did not complete control objective N on the Annual Internal Audit Report. The report was resubmitted with a 'Yes' answer.

The Internal Auditor has signed off the Annual Internal Audit Report 2021/22 after the Annual Governance and Accountability Return 2021/22 was approved. This means the completed 2021/22 report was not available for review and consideration with the form. It is presumed that the statements in Section 1 Annual Governance Statement refer to the previous year's internal audit report.

We identified during our review of the prior year External Auditor Report and Certificate that boxes 2 and 3 of the prior year (2020-21) on Section 2 - Accounting Statements should have been restated due to a reporting error with regards to a grant received. In reviewing the 2021-22 return we note that the prior year figures have not been amended and have not been marked as 'Restated' to bring it to the attention of the reader.

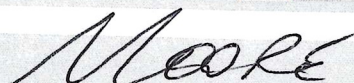
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We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

External Auditor Name

 MOORE

External Auditor Signature



Date

04/03/2024