

Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Tackley 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 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 2020-21 and whether sufficient time was provided. Therefore, it relates to the notice announcing the public right to review the 2020-21 return which was published during 2021-22. As noted in our Auditor Report last year, this notice was not correctly advertised and therefore this should have been answered 'No'.

The Internal Audit for the 2020/21 AGAR (performed during the 2021/22 year) identified errors in the prior year figures that have been amended in the comparative column of the current year's AGAR. As the 2020/21 AGAR was prepared during the 2021/22 year, the Council should have answered 'No' to Assertion 1 of the Annual Governance Statement on this year's AGAR to reflect these errors.

Following a brief review of the council's website, it was noted that no documents relating to the 2020 Annual Return were visible. The council is required under regulation 13(2)(b) of the Accounts and Audit Regulation 2015 to maintain this information for a minimum of 5 years. The council should look to rectify this at its earliest opportunity. As a result, Assertion 4 has not been met and the council should take this into account when completing its 2023 annual return.

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


The AGAR initially submitted did not show a date of approval for the RFO on Section 2. On query this was resubmitted correctly and so we have no further concerns in this area.

The restatement of prior year figures in Section 2 of the AGAR was not identified when the form was initially submitted for review. This has also been corrected on resubmission of the AGAR.

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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

24/09/2022