Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Chesterton 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.

2 External auditor report 2019/20

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 public notice providing the details for the period for the exercise of public rights set a 30 calendar day period which is in breach of the Audit and Accounts Regulations 2015.These state at Part 5 Regulation 14, the period for the exercise of public rights must be a single period of 30 working days. We would anticipate in the future that the Council will ensure the correct period for the exercise of public rights is provided.

(continue on a separate sheet if required)

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

The form, when originally received, did not have a response provided at Section 2 Box 11. This box requires a yes or no response to whether the Council had, as a body Corporate, acted as a sole trustee for and is responsible for managing Trust funds or assets. Other responses within the document suggested the Council did not act in this capacity. When the matter was referred to the Council, they confirmed this was the case and provided a corrected Return with Box 11 of Section 2 duly completed. We would anticipate in future all boxes on the Return are completed prior to submission for approval by the council as required by the Accounts and Audit Regulations 2015.

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

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 Moore Date 22/10/2020

*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)