

## Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Milton (Abingdon) 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

### 2 External auditor report 2021/22

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.

Section 1 of the AGAR was completed as approved on 06/06/2022 with a minute reference 7. Section 2 of the AGAR was dated as approved on 08/06/22 but had a minute reference of 8. On investigation (due to the concurrent minute references but different meeting dates), minutes were found on the Parish Council's web site clearly show both Sections 1 and 2 were approved at the Annual Parish Meeting on 6 June 2022 which means the date of approval entered on Section 2 of the AGAR is incorrect..

The same error was noted in the prior year's External Audit report as well as the fact the Council should reference this on the current year's Annual Governance Statement. Because the error has not been corrected this year, the Council should have answered 'No' to Assertion 7 of the Annual Governance Statement.

Because the 2020/21 AGAR was completed during the 2021/22 year, the Council should have answered 'No' to Assertion 3 of the Annual Governance Statement, as advised in the 2020/21 External Audit report.

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

The Council left a significant time period between approval of the Annual Governance and Accountability Return and the announcement of the Public Rights Period. Following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable, in line with the Audit and Accounts Regulations 2015, section 12 (3)(a). The Council should ensure that any such necessary delays are clearly notified to the public to ensure they are given full opportunity to exercise their public rights.

On initial submission of the AGAR the values comparative year values in boxes 6, 7 and 8 as well as the current year values in boxes 1, 6, 7 & 8 were found to be incorrect. The values have been updated and the AGAR resubmitted correctly.

### 3 External auditor certificate 2021/22

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



External Auditor Signature

A handwritten signature in black ink that reads 'Moore'.

Date

16/09/2022