

## Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Milton (Abingdon) 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 Council prepares Section 2 of the Annual Governance and Annual Return on the Receipts and Payments. On this basis, boxes 7 and 8 would normally agree but do not on the Return submitted. When queried it was noted that the value in Box 8 is incorrectly stated and should agree to that entered for box 7. A bank reconciliation agreeing to box 7 has been provided, reviewed and confirmed to be accurate. Other than the incorrect balance being shown in box 8 we have no further concerns in this area.

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

There is a trivial rounding error in the comparative year's column when summed. When rounding the numbers for the Return care should be taken to ensure the Return sums correctly.

### 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



External Auditor Signature

*Magee*

Date

25/11/2020

\*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](http://www.nao.org.uk))