

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

In respect of **Bletchington 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.

(\*delete as appropriate)

The Audit and Accounts Regulations 2015 require at Part 5 Regulation 14, that the period for the exercise of public rights must be a single period of 30 working days. The Council did not provide the required period as the dates provided on the public notice included the 31 August 2020 which is a Bank Holiday and not a working day for this purpose. We ask that the Council ensures it provides the full 30 day period in the future.

(continue on a separate sheet if required)

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

During our review we noted that the date of announcement was more than 2 weeks after the date of approval of accounts on Section 2 of the Return. The authority should look to commence the public rights period as soon as is practicable after the approval in line with the Audit and Accounts Regulations 2015, where delays cannot be avoided, we would expect the Council to publicise the reasons and provide updates via their normal communication systems with the public.

(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



External Auditor Signature

*Moore*

Date

16/10/2020

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