

Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Harwell 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.

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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 announced its exercise of public rights period on the same day they approved the Annual Governance and Accountability Return. This is a breach of the Audit and Accountancy Regulations 2015, Section 12(3)(a) which states that the announcement should be made no less than one day after the approval of Section 2.

During our review we noted that figures in box 6 and box 7 for the comparative column did not match those shown on the 2018-19 Return following our review and certification in 2019. Whilst we understand the reasons for these changes, the Council is required per paragraph 2.9 of the Practitioners' Guide to insert 'RESTATED' at the top of the comparative column on the 2019-20 return to draw attention to any changes as well as providing a specific explanation for them.

We noted in our report for the 2018/19 Annual Governance and Accountability Return that the Council did not provide the proper period for electors to exercise their rights. This occurred during the 2019-20 Return period and indicates that the Council cannot have satisfied Assertion 4 in Section 1 and so should have answered 'No' to this point.

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

The Internal Auditor has selected 'not covered' for box L on the Annual Internal Audit Report. This was in relation to whether the Notice of Conclusion was advertised. Although this is not required to be retained on the Council's website after it has been posted, the Internal Auditor has remained the same for both years and so the Council should consider retaining confirmation of this to be provided to the Internal Auditor or asking the Internal Auditor what evidence they require to verify this item.

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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 2020.

External Auditor Name



External Auditor Signature

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

Date

17/11/2020

*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)