

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

In respect of

Checkendon 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 Annual Governance and Accountability Return was approved after the commencement (and conclusion) of the exercise of public rights dates which is contrary to Regulation 12 (3)(a).

The announcement date provided on the notice of public rights was the same as the period commenced. This is contrary to the Accounts and Audit Regulations 2015, Section 12 which states the period should commence no sooner than one day after the announcement is made.

The Council should endeavour to ensure the statutory order for approval and inspection periods is met in future. It should also take additional care in completing Section 1 of the 2020-21 Return in respect of satisfying the assertions.

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

NONE

(continue on a separate sheet if required)

### 3 External auditor certificate 2019/20

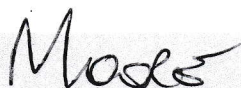
We certify/ ~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

\*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



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