

Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Kingston Bagpuize with Southmoor 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

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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 inspection period for the exercise of electors' rights was set for 26 working days which is less than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). In future the Council should ensure it provides the correct public inspection period. We would anticipate the Council taking this into account when it completes Assertion 4 on its 2022 Annual Governance and Accountability Return.

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

On initial submission of the AGAR, Box 10 of Section 2 remained blank for both the current and prior year. This Section was resubmitted with a nil value which was in line with expectations and so we have no further concerns in relation to this matter.

As part of our testing in relation to this authority being an intermediate size Council, we requested information showing the review of documents including Financial Regulations, Standing Orders and a Risk Assessment. Although the Council were able to provide these documents had been reviewed, the review was either prior to or after the Financial Year in question ending on 31 March 2022. The Council is required to review all of these areas on a regular basis per the JPAG Practitioners' Guide at Section 1.14, best practice being annually. Where reviews are undertaken under a different pattern, they should be diarised to ensure these are completed regularly.

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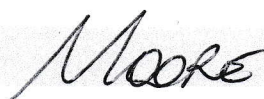
We ~~certify~~ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

24/09/2022