

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Bampton 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 comparative (2019) figures in Section 2 of the Annual Governance and Accountability Return do not agree those included on the approved 2019 Return. The Council has reclassified the CTS grant figure received from the District Council in that year which has decreased Box 3 by £2,786 and increased Box 2 by the same amount. This amount was correctly included in Box 3 in the prior year and so the reclassification has been performed in error. Furthermore, the results for the comparative year were not marked as restated to show the change as is required by proper practices.

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

On initial submission, the current year's figure for Box 2 also incorrectly included the value of the CTS Grant received in the year. When the Return was returned the current year figures were updated. The amount reclassified in the current year totalled £2,382.

On initial submission, the Annual Internal Audit Report showed an answer of 'Not applicable' to Box M that relates to Trust Funds. The Council is a Sole Trustee and on query this answer was corrected to 'Yes' and the report resubmitted.

The Accounts and Audit Regulations 2015, Section 12(3) states that the Notice of Public Rights Period must commence as soon as reasonably practicable following the date the Return is approved. There was a significant gap between these dates in the current year due to issues related to COVID19. Therefore we would not anticipate this being an issue in the future.

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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 2020.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

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)