

## Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Bodicote 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 2021; 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 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.

It was noted on review that the announcement of the Period for Public Rights was the day before the approval of the Annual Governance and Accountability Return. Regulation 12 – 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing, and publishing the Return and related documents in order to satisfy the Public Rights requirements. The Return must be approved prior to the Notice being published. To be able to demonstrate this, proper practice requires that the Notice is published no sooner than the day following the approval meeting and the Public Rights period commences no sooner than the next working day after that.

A similar matter was noted in our report for the 2019/20 Annual Governance and Accountability Return. This indicates that the Council has not satisfied Assertions 4 and 7 for the 2020-21 year as it had not properly provided the opportunity for the exercise of elector's right nor taken appropriate action on all matters raised in reports from internal and external audit. These are breaches to the Accounts and Audit Regulations 2015, Sections 12 and 15 and to proper practices and therefore the Council should have answered 'No' to these Assertions in Section 1. The Council should note these before completing its 2021-22 Return to prevent any further reoccurrences.

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

The Internal Auditor has answered 'Yes' to Box M of their report despite the council not satisfying the Audit and Accounts Regulations 2015, Part 12(3) with regard to the notice of public rights period during the 2020-21 which required the announcement date to be after the date of approval of accounts. We would therefore have anticipated this response to have been 'No'.

The Internal Auditor ticked 'Yes' to box K on the Annual Internal Audit Report which relates to whether a Council correctly certified itself exempt in the prior year however, the Council correctly submitted a form for review last year. We would therefore have anticipated the assertion to have been answered 'Not covered'.

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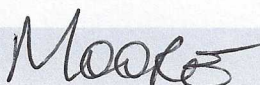
We certify/ ~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

\*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

13/09/2021