

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

In respect of **Wootton (Abingdon) 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

### 2 External auditor report 2020/21

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.

The Council have restated their 2020 figures for Box 4 to exclude expenses and have instead included these within Box 6. Although Box 4 has clearly been marked as restated, there is no indication that Box 6 has been restated. To show figures have been changed on Section 2 of the Annual Governance and Accountability Report, it should be marked as restated at the top of the relevant year's column, in this case 2020, in line with proper practice.

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

We note that the Council have omitted a bank interest of £1.32 earned during the year for their premium account. This should have been included in Box 3 (Total other Receipts) and hence would also increase Boxes 7 and 8 respectively.

### 3 External auditor certificate 2020/21

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



External Auditor Signature

*Moore*

Date

11/08/2021