

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Lower Heyford 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 published Notice of Public Rights requires the name/signature of the person placing the notice, usually the RFO, to be entered at (e) on the form to satisfy the Accounts and Audit Regulations 2015, Paragraph 15(2)(i). The Council should ensure this is completed in the future and should take this into account when completing Assertion 4 on its 2022-23 Return.

The inspection period for the exercise of electors' rights in the previous year was set for 31 working days which is more than the mandatory 30 working days as set out in the Accounts and Audit Regulations 2015, Paragraph 14(1). Therefore, we expected the Council to provide a 'No' response at Assertion 4 rather than the 'Yes' response provided.

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

The internal auditor has incorrectly answered 'Yes' to Box M of the Annual Internal Audit Report despite the breach in the prior year's public rights procedures.

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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



External Auditor Signature

A handwritten signature in black ink that reads "Moore".

Date

25/09/2022