

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Sonning Common 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.

On review, we noted the prior year figures in Section 2 of the return were different from those included in the final 2020 audited return. The Council has not however identified these as 'restated' on the face of the return as required by the Practitioners' Guide at paragraph 2.9 to clearly show a change has been made in breach of proper practices.

Whilst reviewing the Council website to support our intermediate testing, it was noted that financial information was only available from the 2018/19 financial year. As a result, the Council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (2)(b) which states each Annual Governance and Accountability Return together with any other documents published under Regulation 13(1) should be available for public access for a period of 5 years from their initial publication date. The Council should look to rectify this during the current year.

This point should be taken into account when considering the assertions on the 2021-22 return.

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

NONE

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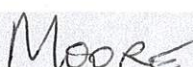
We certify/~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

29/09/2021