

## Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Duns Tew 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

### 2 External auditor report 2021/22

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 Council and the Internal Auditor have confirmed that the Risk Register was not formally reviewed within the year to 31 March 2022. The Council has confirmed this was due to an oversight which was rectified by a review being completed in May 2022, which was the earliest opportunity to do so after the oversight was identified. We would therefore have expected the response to Assertion 5 to have been 'No' rather than the 'Yes' response provided. As this matter has been dealt with already by the Council, we do not anticipate it being an issue in the future.

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

On initial submission of the Annual Governance and Accountability Return the RFO had not signed Section 2 of the return. The return was then resubmitted with this box complete.

There is a trivial rounding error in this year's column when summed. When rounding the numbers for the Return care should be taken to ensure the Return sums correctly.

### 3 External auditor certificate 2021/22

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

18/08/2022