

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

In respect of

**Milland 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.

The Accounts and Audit Regulations 2015, regulation 16 requires that as soon as reasonable practicable after the conclusion of an audit, a relevant authority must publish a statement of conclusion. Our review noted that your statement of conclusion was included with the information sent to us for review and dated 16 June 2021 which is a breach of this regulation. In future can the council wait until it receives our Report before completing and publishing this statement.

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

In calculating the 30 working day period the Council should ensure the last date is the final qualifying working day. On review we noted that whilst your notice correctly included 30 working days, the final working day was Friday 16th July. The NOPR recorded it as Saturday 17 July which is a non-working day for this purpose and may lead to uncertainty as to when the final day for inspection fell.

On initial submission of the Annual Governance and Accountability Return the Council had not entered the minute reference on Section 2 of the Return - The Return was resubmitted with the minute reference added which is consistent with the minute reference entered in Section 1.

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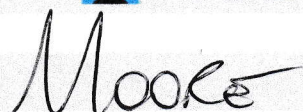
We ~~certify~~ ~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

\*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

09/09/2021