

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

In respect of

Singleton and Charlton 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.

It was reported on the 2020-21 External Audit Report that the RFO approved Section 2 for review after Sections 1 and 2 were approved by the Council which is not the correct statutory order. As this approval process took place during the 2021-22 period the Council should have ticked 'No' to Assertion 3 on Section 1 of the Annual Governance and Accountability Return.

Having reviewed the Council's minutes for May 2022, we note the approval of the Annual Governance and Accountability Return only refers to the approval of the regular monthly finance updates. As noted in our previous audit report, the Council is required to approve Section 1 and 2 of the return individually in a specified order and the minutes should reflect this. We would expect to see this rectified during the approval process for the 2022-23 return. Also, as this is a repeated error, the Council should have provided a 'no' response at assertion 7 of the Governance Statement.

These points should be taken into account by the Council when completing its 2022-23 Governance Statement.

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

On initial submission, the Council had not provided a response to Box 11 of Section 2 of the return. The Council later resubmitted the form with this response marked N/A which was in accord with other responses and information provided. In future could the council ensure the return is fully completed prior to approval and submission.

### 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

Date

07/09/2022