

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Fernhurst 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 Notice of Public Rights period was set at 30 calendar days. The Accounts and Audit Regulations 2015, Section 14(1) state that this must be a single period of 30 working days and so the Council has not met the requirement to allow electors the proper opportunity to exercise their rights.

We reported in the prior year in relation to the Notice of Public Rights not being properly raised. As the Notice of Public Rights for the 2021 year end was during the 2022 financial year, the Council should have answered 'No' to assertion 4 on Section 1 of the AGAR.

On initial submission of the AGAR, the council had provided 'No' answers in relation to discharging their responsibilities as Trustees. As the council does not act in a Trustee capacity, we had expected these to be responded N/A and on enquiry it was confirmed by the clerk to have been answered 'No' in error. The clerk has revised the forms to show an N/A response but not removed/crossed through the incorrect responses and initialled the corrected responses. In future all responses should be carefully reviewed to ensure they are accurate prior to approval on onward submission for review. These amended forms should be published to the public together with our report and the notice of conclusion. This should not cause any additional issues.

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

The Internal Auditor has answered 'Yes' to Box M of their report despite the council not satisfying the Audit and Accounts Regulations 2015 in multiple regards to the notice of public rights period during the 2021-22 which required a period of 30 working days but was set for a period of 41 working days and the announcement of the period for public rights was before the date of approval of the Annual Governance and Accountability Return when it should in fact be after. We would therefore have anticipated this response to have been 'No'.

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.

External Auditor Name

 MOORE

External Auditor Signature



Date

26/09/2022