

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Freeland Parish Council**

1 Respective responsibilities of the body and the auditor

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 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

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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.

We noted in our report for the 2018/19 Annual Governance and Accountability Return that the Council did not provide the proper notice between approval of the Return and the commencement of the Public Rights period. This occurred during the 2019-20 Return period and indicates that the Council cannot have satisfied Assertion 4 in Section 1 and so should have answered 'No' to this point.

It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of the Annual Governance and Accountability Return. The Council meeting which approved the Return commenced at 7.30pm and closed at 10pm on 20th July. Regulation 15(3) of the Accounts and Audit Regulations 2015 requires a day's notice to be provided between announcement and commencement. To clarify the position for the future, in such circumstances to satisfy the regulation, the announcement should be dated the day following the approval, with the Public Rights period commencing the following day.

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

NONE

(continue on a separate sheet if required)

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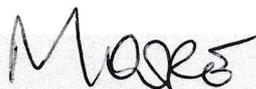
We certify/ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

17/11/2020

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)