Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Milton-Under-Wychwood 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

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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.

The announcement date shown on the Notice of Public Rights was the same date as the approval of the Annual Governance and Accountability Return. Per the Accounts and Audit Regulations 2015, Section 15(2), the public rights period should be announced after approval of the AGAR and so cannot be done on the same day it is approved. As a result, the Council will be required to answer 'No' to Box 4 of Section 1 of the 2022-23 AGAR.

We would also expect this procedure to be brought into line with the legislation and proper practice for 2023.

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

Although the Annual Governance Statement (Section 1 of the AGAR) and the Annual Internal Audit Report have identified several deficiencies in the current year or having occurred during the current year relating to the prior year's AGAR, we are satisfied that the AGAR is correctly completed as these points have been identified with 'No' answers in the right area. As the Council has reported these matters properly, there are no further matters considered necessary to raise within our External Audit Report as a result of these identified matters.

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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 2022.

~~*We do not certify completion because:~~

External Auditor Name

MOORE

External Auditor Signature Moore Date 09/09/2022