

Section 3 – External Auditor Report and Certificate 2019/20

In respect of **Bottesford Parish Council – LE0035**

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 & 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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 AGAR was not accurately completed before submission for review.:

- Information received from the smaller authority indicates staff expenses have been reclassified and moved from Section 2, Box 4 into Section 2, Box 6. However, the prior year Box 4 and 6 figures have not been restated and the movements have been incorrectly cited as reasons for the variance. When there is a change of accounting basis then the prior year figures should be restated to be on the same basis for consistency and comparability.

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

The smaller authority has not provided:

- the required supporting documentation requested by the appointed auditor to allow for a review of the procedures deemed necessary to test assertion 5 of the Annual Governance Statement since an "except for" matter was raised in the external auditor report in the prior year in respect of this assertion.

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We 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.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

14/11/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)