Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Lodsworth 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 matter 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.

(*delete as appropriate)

During our review an inspection of the Annual Governance and Accountability Return uploaded to the council's website was necessary. We noted that whilst the main data boxes of Sections 1 and 2 were complete, the remainder of these sections were blank. This is a breach of the Accounts and Audit Regulations at Regulation 15 which requires the Council to publish (which must include publication on the authority's website) the approved form as it is required to be sent to the External Auditor for review.

Whilst on the website, we also noted a breach of Regulation 13 of the same act which requires Returns, whether or not exemption from audit is claimed, to be available on the website for no less than 5 years.

The Council will need to consider carefully its responses to the governance assertions on the next return to ensure they reflect these matters and should look to bring the above matters into line with the regulations during the 2020-21 period

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

NONE

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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 Moore

Date 24/11/2020

*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)