

Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Charlbury Town 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.

2 External auditor report 2019/20

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.

Section 2 of the Return was approved by the RFO after the date on which the Return was adopted by the Council which does not comply with the Accounts and Audit Regulations 2015, Section 12(1)(b) which states the RFO must approve the Return prior to it being presented to the full Council for their adoption.

The Annual Governance and Accountability Return was formally adopted by the Council after the mandatory deadline of 31st August 2020, which is in breach of the Accounts and Audit Coronavirus Amendment Regulations 2020.

The Council does not appear to be properly publishing information on its website. Information including the Return, the notice of public rights and the notice of audit completion is required to be published on the Council's website and retained there for a period of at least 6 years.

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

The period of public rights was provided very late. The final period provided was for 31 days inclusive. The council should take care to provide an inclusive period of precisely 30 working days in the future in order to satisfy the requirement of the Accounts and Audit Regulations 2015.

3 External auditor certificate 2019/20

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.

~~that we do not certify completion because:~~

External Auditor Name



Moore

External Auditor Signature

Date

30/11/2021

*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)