

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **NEWTON AND BIGGIN PARISH COUNCIL – WA0142**

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 2021; 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 confirms that the figure entered in Section 2, Box 8 of the prior year comparative column is incorrect. This should read £14,999.
- Section 1, Assertion 2 has been incorrectly completed. Information brought to our attention by the internal auditor states that there are no financial regulations in place. The response to Assertion 2 should therefore be 'No'.

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

Information received from the smaller authority confirms that the approval date and minute reference entered for Section 2 of the AGAR are incorrect. These should read 24/06/21 and NPC21/06/0275, respectively. Please ensure that the authority takes greater care when completing future annual returns.

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to significant weaknesses in relation to internal control objective B. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

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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 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

29/09/2021

* 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)