

## Section 3 - External Auditor Report and Certificate 2020/21

In respect of **Blewbury 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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor report 2020/21

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

The year-end borrowings value given in Box 10 of Section 2 - Accounting Statements for the comparative year has not been 'restated' to the value outstanding at the previous year-end, confirmed by the PWLB. The balance provided by the PWLB was £178,000. We raised this point on our 2020 Report and therefore we would have expected the Council to either have restated the balance or to have answered 'No' to Assertions 1 on the Annual Governance Statement.

The Council has confirmed that the external audit report were reviewed by Councillors during the December 2020 meeting but that this was not formally minuted. The Council must ensure that these discussions will be minuted in the future to ensure assertion 7 is fully satisfied.

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

On initial submission the year-end borrowings value given in box 10 of Section 2 - Accounting Statements for the current year had been incorrectly completed, repeating the error made in the prior year. This was corrected and the form re-submitted by the council. In future we ask that when completing the return all of the figures are checked and confirmed as correct during the council's own review and approval procedures, prior to submission for audit.

### 3 External auditor certificate 2020/21

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 2021.

\*We do not certify completion because:

External Auditor Name



External Auditor Signature

Moore

Date

29/09/2021

Our ref: 979/927441/CAR/dd

29 September 2021

Ms L Cooper  
Blewbury Parish Council  
41 Dibleys  
Blewbury  
Didcot  
Oxfordshire  
OX11 9PU

Oakley House  
Headway Business Park  
3 Saxon Way West  
Corby, NN18 9EZ

T 01536 461900

Rutland House  
Minerva Business Park  
Lynch Wood  
Peterborough, PE2 6PZ

T 01733 397300

[www.moore.co.uk](http://www.moore.co.uk)

Dear Liz Cooper

**Annual Governance and Accountability Return for the Year ended 31 March 2021**

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2021.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

**Authorities who have not claimed exemption**

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

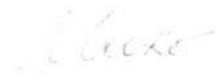
**We draw your attention to the following points**

On review of the bank reconciliation provided, it was noted that the total balances per the cashbook at 31 March 2021 did not agree to the amount entered at box 8 of Section 2. Whilst we consider £1 to be a trivial rounding difference, we would ask that in future, care should be taken when rounding numbers for entry into the Return to ensure that the final results still agree throughout.

A Notice of Conclusion of Audit form is available, if required, on our website using the link here <http://bit.ly/SmallerAuthorities>.

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely



**Moore**

Encs.

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\*We do not certify completion because:

External Auditor Name



External Auditor Signature

Moore

Date

29/09/2021

## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

### Blewbury Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Agreed			"Yes" means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓	

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response, and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

09/06/2021

and recorded as minute reference:

11.5.2.1

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk