

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Loxwood 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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2021/22

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.

The minute reference provided for section 1 relates to the finance committee meeting where the form was initially approved. Minutes of a full Parish Council identify that this decision was appropriately ratified to complete the process correctly but it is this minute reference which should have been entered on the return to be in line with proper practices. The Council should therefore use minute references from the full council meeting in future.

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

The Council has answered 'No' to box 11 on Section 2 of the return. A further option for 'N/A' is available for the Councils to choose this year. We feel that this is the more appropriate response now therefore the Council should ensure in the future that this response is taken into consideration.

3 External auditor certificate 2021/22

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 2022.

~~—We do not certify completion because:—~~

External Auditor Name



External Auditor Signature

Date

11/08/2022