

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **SOUTH WONSTON PARISH COUNCIL- HA0243**

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.

2 External auditor report 2020/21

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.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2021/22 for the exercise of public rights, since the approval date was the same date as the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2021/22 and ensure that it makes proper provision for the exercise of public rights during 2022/23.

3 External auditor certificate 2020/21

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

21/09/2021

* 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)

Email

To: clerk@southwonston-pc.gov.uk Date: 12 October 2021

Organisation: South Wonston Parish Council Our ref: HA0243

From: sba@pkf-l.com Your ref:

Dear Mrs Jones

We concluded our review of South Wonston Parish Council's Annual Governance and Accountability Return (AGAR) for 2020/21 on 21 September 2021 and have issued our External Auditor Report and Certificate. The opinion was unqualified but included an 'other matter' (that did not affect our opinion) in respect of the public rights period.

When the Council submitted the AGAR and supporting documents for review this included the pro-forma version of the Notice of Public Rights which was pre-filled in with our suggested dates. The team member carrying out the review mistakenly assumed that these were the dates selected by the Council and raised the 'other matter'. This was subsequently queried by the Council and on review of the Notice of Public Rights which was published on the website we can see that the dates were in fact valid after all. Therefore, the matter should not have been raised and we apologise for this. There is no need for the Council to answer "No" to Assertion 4 on next year's AGAR as noted in the 'other matter'.

Unfortunately, once we issue our opinion and certify closure we are unable to reissue our report; however, this email may be published with the External Auditor Report.

Kind regards



SBA Team
For and on behalf of PKF Littlejohn LLP
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