

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Croemansh Parish 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.

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Assurance 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 reason to suspect that relevant legislation and regulatory requirements have not been met.

(Where appropriate)

(continue on a separate sheet if required)

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


The Internal Audit report shows a 'not covered' response to Box L as the notice of conclusion for the 2019 review could not be evidenced. As the Internal Auditor has remained consistent for the current and prior year we would have expected council to have been able to provide and retained sufficient evidence for the Internal Auditor whilst the internal audit work was being undertaken during 2019. The Council should consider with the Internal Auditor what evidence they are able to provide in to satisfy this assertion in the future.

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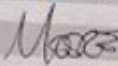
We certify ~~do not certify~~ that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date 21/11/2020

Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN02. The AGN is available from the NAO website (www.nao.org.uk)