CR 1521

MOORE

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Your Ref:

Our Ref: CAR/hd/SAAA

19 September2019

Mr Jeffrey Wright
Begbroke Parish Council
27 Willow Way
Begbroke
Kidlington
Oxfordshire OX5 1SD

Dear Jeffrey

Begbroke Parish Council
Annual Governance and Accountability Return for the Year ended 31 March 2019

Please find enclosed your Annual Governance and Accountability Return for the year ended 31 March 2019.

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

Points noted from our review for you attention which were not significant enough to report on the AGAR.

The Internal Auditor signed his page of the report dated 11/4/19 but the date of his visit noted was 6/4/18 which was the date provided on the 17/18 AGAR for the previous period's Internal Audit. The statement the Internal Auditor is signing is that they confirm the Council has met its control objectives throughout the year being inspected, which in this instance is the 2018/19 year. The Internal Auditor completed his next review before the 7 May 2019 meeting as it was reported on in the minutes of that meeting. The commencement of your period for the exercise of Public Rights was 3 June 2019 therefore the Internal Auditor could have signed off his section on completion of his work. Best practice is that the Internal Auditor should sign off before the Council but as his signature dated after Council approval it might have been more appropriate to have signed off his section following his most recent review.

In future with everything happening very early in the timeline for reporting, it would be better to defer approval of the AGAR until you have the Internal Audit visit and report so that best practice can be followed

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

Carolyn Rossiter
carolyn.rossiter@moore.co.uk

Enc.

Section 3 - External Auditor Report and Certificate 2018/19

In respect of **BEGBROKE 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 as Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

2. External auditor report 2018/19

~~(Except for the matter reported below)*~~ on the basis of our review of Sections 1 and 2 of the Annual Government 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.

(*delete as 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 Auditor ticked 'Yes' to box K on the Annual Internal Audit Report which relates to whether a Council correctly certified itself exempt in the prior year however, the Council did not claim exemption last year. The assertion should have been answered 'Not covered'.

(continue on a separate sheet if required)

3. External auditor certificate 2018/19

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 2019.

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

External Auditor Name **MOORE**

External Auditor Signature Moore

Date 19/09/2019

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)