

Section 3 – External Auditor Report and Certificate 2020/21

In respect of

BISLEY-WITH-LYPIATT PARISH COUNCIL – GL0029

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.

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Except for the matters reported below, 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.

The smaller authority failed to approve the AGAR in time to publish it before 1 July 2021, the date required by the Accounts and Audit Regulations 2015, and did not disclose this by answering 'No' to Section 1, Box 1.

The AGAR has not been signed/approved in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was approved before Section 1.
- Section 2 was not signed by the Responsible Finance Officer before approval.

Section 1, Assertion 5 has been incorrectly completed, the internal auditor has raised weakness in relation to risk management policies, therefore Assertion 5 should be answered 'No'.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.:

- Please note that Box 4 should comprise payments made in relation to the employment of staff including only gross salary, employers' national insurance contributions, employers' pension contributions, gratuities for employees or former employees and severance or termination payments to employees. Employment expenses which are benefits (mileage, travel, etc.) and items of reimbursement of expenses for postage, stationery or other outlays made on behalf of the smaller authority are not staff costs for the purpose of completion of the AGAR in accordance with proper practice. The Joint Panel on Accountability and Governance Practitioners' Guide issued March 2020 requires staff costs to be classified in this way and for the prior year comparative figures to be restated on a consistent basis. Please restate Boxes 4 and 6 in next year's prior year comparatives.

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

In the completion of the Annual Internal Audit Report, the internal auditor has drawn attention to significant weaknesses in relation to risk management policies and the completion of asset and investment registers. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

The AGAR was not accurately completed before submission for review. The AGAR had to be sent back for amendment.

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 after 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

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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

27/09/2021

* 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)

Bisley-With-Lypiatt Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2021

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Bisley-With-Lypiatt Parish Council for the year ended 31 March 2021 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Bisley-With-Lypiatt Parish Council on application to:	
(a) <u>MRS D. MEREDITH, CLERK</u> <u>2 BROCKLEY ACRES</u> <u>EASTCOMBE</u> <u>GL6 7DU</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <u>10 AM - 1 PM, MON - FRI.</u>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £ <u>5</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>MRS D. MEREDITH, CLERK</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>28/9/21.</u>	(e) Insert the date of placing of the notice