

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Berinsfield 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

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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.

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

The Council prepares Section 2 of the Annual Governance and Accountability Return on an Income and Expenditure basis. As part of our review, we receive a reconciliation of the difference between boxes 7 and 8. It was noted during our review that the amount entered at box 7 did not equal a rounding of the reconciled amount provided. Whilst we consider £1 to be a trivial rounding difference, we would ask that in future, when rounding numbers, care should be taken to ensure the explanations provided are accurate and where possible any rounding adjustments are made within boxes 2 to 6 to prevent further rounding issues occurring in the following year.

The Return required to be amended in respect of Box 10 of Section 2 - Accounting Statements. This was originally left blank and resubmitted with a '0' inserted. The original return advertised to the public was therefore technically incorrect although we consider there to be no significant impact from this omission. The Council should in future ensure that all boxes are fully completed in accordance with paragraph 2.5 of the Practitioners' Guide.

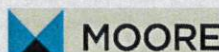
On initial submission, the Council answered 'No' to box 9 of Section 1 and box 11 of Section 2 of the return. Information from previous years and from other sections of this return have suggested the Council is not in fact a sole trustee and we have had no information to suggest this has varied. We believe the Council should therefore have answered 'Not Applicable' to this point. The Council later resubmitted the form with these responses marked N/A.

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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 2022.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

Date

24/08/2022