Section 3 – External Auditor Report and Certificate 2020/21

In respect of **WEST WALTON PARISH COUNCIL – NO0509**

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:

- While the Minutes indicate that Section 1 of the AGAR was approved correctly, there is a transcription error in the minute reference on the form. The date of approval should read 04/05/2021. The smaller authority should ensure that the correct information is entered in future years.
- The AGAR was not accurately completed before submission for review. The AGAR had to be sent back for amendment.

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: PKF Littlejohn LLP

Date: 31/08/2021

* 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)

West Walton Parish Council

Annual Governance and Accountability Return (AGAR) 2020/2021

Section 3 - External Auditor Report explanation

The External Auditor reported in Section 3 that the AGAR (Annual Governance and Accountability Return) 2020/2021 Section 2 was *'not accurately completed and had to be sent back for amendment'* and gave no further explanation of the reasoning.

The explanation is:

An insurance claim was made in financial year 2020/2021 and the full amount of the claim being £1.075.00 was included in Receipts and the full amount of the cost of the repair being £1,200.00 was included in the Payments.

The Auditor requested – *'if the Insurance Claim is related to expenditure that has been accounted for on the AGAR then we would expect the receipt of the insurance money to be netted off against the relevant expenditure box. This would reduce Box 3 and Box 6 by this insurance claim amount of £1,075.'*

This amendment was duly complied with and therefore only the Insurance excess of £125.00 is now included in Section 2 Box 6 of the AGAR 2020/2021.