

## Section 3 - External Auditor Report and Certificate 2018/19

In respect of

ASTON ROWANT 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 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.

(\*delete as appropriate)

The council approved the final accounting statements after 30 June (15 July) which does not comply with the Accounts and Audit Regulations 2015. The accounting statements were also approved after the commencement of exercise of public rights dates which is contrary to Regulation 12 (3)(a).

The notice of public rights period commenced on 1 July 2019 which is before the date Sections 1 and 2 of the Annual Governance and Accountability Return was approved. The Notice of Public Rights is required by the Audit and Accounts Regulations 2015 to commence after the accounts have been approved.

(continue on a separate sheet if required)

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

NONE

(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



Date 26/09/2019

\*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](http://www.nao.org.uk))