

Section 3 - External Auditor Report and Certificate 2018/19

In respect of

CHOLSEY 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 an 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 failed to have an adequate risk assessment for the financial year 2018/19 which is contrary to the Accounts and Audit Regulations 2015. We note that the council has completed a risk assessment for 2019/20 however which was reviewed in May 2019.

(continue on a separate sheet if required)

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

The initially submitted Annual Governance and Accountability Return contained an error on section 2 which the Council corrected when it was brought to their attention.

The Internal Auditor has provided a 'no' response for Box F on the Annual Internal Audit Report. Responses provided to the external auditor suggest that this item was not checked due to time constraints and therefore the response should have been '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



Date 25/09/2019

*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)