



Our ref: 979/770622

24 November 2020

Mrs B Sinclair
Enstone Parish Council
Briery Cottage
9 Alexandra Square
Chipping Norton
OX7 5HL

Dear Mrs Sinclair

Annual Governance and Accountability Return for the Year ended 31 March 2020

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2020.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

A Notice of Conclusion of Audit form is available, if required, on our website using the link here <http://bit.ly/SmallerAuthorities> .

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

Carolyn Rossiter
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Enc.

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Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Enstone 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 2020; 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 and Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(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 public notice providing the details for the period for the exercise of public rights set a 30 calendar day period which is in breach of the Audit and Accounts Regulations 2015 Section 14(1). The period for the exercise of public rights must be a single period of 30 working days. We will therefore look for an appropriate response for assertion 4 on the 2020-21 Annual Governance and Accountability Return and for the Council to provide an adequate period in future.

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

The Internal Auditor has signed off the Annual Internal Audit Report 2019/20 after the Annual Governance and Accountability Return 2019/20 was approved. This means the completed 2019/20 report was not available for review and consideration with the form. It is presumed that the statements in Section 1 Annual Governance Statement refer to the previous year's internal audit report.

3 External auditor certificate 2019/20

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 2020.

~~*We do not certify completion because:~~

External Auditor Name



External Auditor Signature

Moore

Date

19/11/2020

*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)