

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Woodstock Town 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

2 External auditor report 2021/22

Except for the matters 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.

During our review we noted that the clerk had prepared a risk assessment report which was listed for approval by the council in June 2022 (re-timetabled for October 2022) which is outside the year. We have not been provided with anything to support an assessment and review of risks within the year to 31 March 2022. As a result, we would have expected Assertion 5 to have been answered 'No'.

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 2021/22 after the Annual Governance and Accountability Return 2021/22 was approved. This means the completed 2021/22 report was not available for review and consideration with the form. For clarity, it is presumed that the statements in Section 1 Annual Governance Statement refer to the previous year's internal audit report and the internal auditor's interim report.

The Annual Internal Audit Report was submitted with the Council's name entered in the box where the Council's website/web address should be entered. We ask that the Council bring this to the attention of the Internal Auditor, to ensure it is completed accurately in the future.

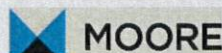
The Internal Auditor has provided a 'Yes' response to item C on the Annual Internal Audit Report suggesting the Council has adequately undertaken an assessment and review its risks in the year. However, as part of our testing we requested a minute to support a review of its risks in the year which the council has not been able to provide. Therefore, we would have expected to see a 'No' response to this item.

3 External auditor certificate 2021/22

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

MOORE

Date

19/04/2023