

Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Banbury Town 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.

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(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.

The Council also failed to provide the proper opportunity for electors to exercise their rights in the prior year, as noted in our 2019 audit report. The Council has therefore incorrectly answered 'Yes' to assertion 4 on Section 1 of the AGAR. This should have been answered 'No'.

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

NONE

(continue on a separate sheet if required)

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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

13/11/2020

*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)