

**HALE BANK PARISH COUNCIL**

**NOTICE OF CONCLUSION OF AUDIT**

Annual Governance and Accountability Return for the year ended 31 March 2021

The audit of accounts for Hale Bank Parish Council for the year ended 31 March 2021 has been completed and the accounts have been published.

The Annual Governance and Accountability Return is available for inspection by any local government elector of the area of Hale Bank Parish Council on application to:

Christine Southern  
Clerk to Hale Bank Parish Council  
44 Hale Gate Road,  
Hale Bank,  
Widnes, WA8 8LZ

Between the hours of 9:00am – 12:00pm Monday – Friday

Copies will be provided to any person on payment of £1.00 for each copy of the Annual Governance and Accountability Return.

Announcement made by: Christine Southern

Date of Announcement 30 September 2021

### Section 3 – External Auditor Report and Certificate 2020/21

In respect of **HALE BANK PARISH COUNCIL – CH0089**

#### 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 2021; 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 & Ireland) and **does not** provide the same level of assurance that such an audit would do.

#### 2 External auditor report 2020/21

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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.

The smaller authority has disclosed that it made proper provision during the year 2020/21 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4; however, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.

The smaller authority failed to approve the AGAR in time to publish it before 1 July 2021, the date required by the Accounts and Audit Regulations 2015 and did not disclose this by answering 'No' to Section 1, Box 1.

The internal auditor has highlighted the fact the smaller authority did not undertake a risk assessment during the year. The response to Section 1, Assertion 5 should therefore have been ticked 'No'. It is noted that a risk assessment has been subsequently presented to full council at the September 2021 meeting.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2021/22 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights and the date of the notice was the same date as the first day of the period. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2021/22 and ensure that it makes proper provision for the exercise of public rights during 2022/23.

The smaller authority has not provided:

- an adequate explanation for the variance between the prior and current year values in Box 3 of Section 2

#### 3 External auditor certificate 2020/21

We 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 2021.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

29/09/2021

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