## Section 3 – External Auditor Report and Certificate 2019/20

In respect of

**HALSALL PARISH COUNCIL - LA0096** 

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

2 External auditor report 2019/20
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.
Other matters not affecting our opinion which we draw to the attention of the authority:
The annual internal audit report focuses on a series of internal control objectives covering an authority's key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. We note that the internal auditor has not provided a conclusion on internal control objective M in respect of trust funds or an adequate explanation where the response given is 'N/A'. The annual internal audit report will inform the authority's response to assertions 2 and 6 in the annual governance statement. As a result, the authority must ensure that assurance that has not been provided via these control objectives has been sought elsewhere.
3 External auditor certificate 2019/20

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 2020.

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External Auditor Name				
	PKF LITTLEJOHN LLP			
External Auditor Signature	PKf Littlejohn LLP	Date	18/08/2020	

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

## **Halsall Parish Council**

## Notice of conclusion of audit Annual Governance & Accountability Return for the year ended 31 March 2020

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

1. The audit of accounts for Halsall Parish Council for the year ended 31 March 2020 has been completed and the accounts have been published.  2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Halsall Parish Council on application to:  (a) DAVA BON (PARH CLOSE RETO)  2. RANLINGEN CLOSE RETO)  3. Copies will be provided to any person on payment of £ (C) for each copy of the Annual Governance & Accountability Return.  Announcement made by: (d) Dath CRAIL CLOSE RETO)  Date of announcement: (e) 24th SONTEMBER 2020  Notes  This notice and Sections 1, 2 & 3 of the AGAR and surface by 13 however, 14 & 3 of the AGAR and py 30 however, 15 and 16 hours decide publication on the smaller authority webselte. The smaller authori			
March 2020 has been completed and the accounts have been published.  by 30 November. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for, the AGAR and external auditor report must be publicly available for inspection by any local government elector of the area of Halsall Parish Council on application to:  (a) DAVA BOND (PARKH CLEEK   RFD)  I RANLINSON GROVE  SOUTH POST  MERSEY THE HOURS OF 9 AM  (b) Insert the hours during which inspection rights may be exercised  3. Copies will be provided to any person on payment of £ // (c) for each copy of the Annual Governance & Accountability Return.  Announcement made by: (d) DENNE CLEEK  Date of announcement: (e) Date of announcement: (e) Insert the date of placing of the			Notes
inspection by any local government elector of the area of Halsall Parish  Council on application to:  (a) DAVA BOND (PARISH CLEAR   RIFO)  RANLINGON GROVE  SOUTH POLITION  MERISFUL PR 9 9NF  (b) BETWEEN THE HOURS OF 9 AM  AND 5 PM  3. Copies will be provided to any person on payment of £ // (c) for each copy of the Annual Governance & Accountability Return.  Announcement made by: (d) DEDICAL PARISH CLEAR  Announcement: (e) DATEMBER 2020  (e) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR  (b) Insert the hours during which inspection rights may be exercised  (c) Insert a reasonable sum for copying costs	1.	March 2020 has been completed and the accounts have been published.	of the AGAR must be published by 30 November. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be
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(a) DAVA BOYA CLOSE RIFO  RANGUASON GROVE  SOUTH POLIT  MERSEY THE HOURS OF 9 AM  (b) BETWEEN THE HOURS OF 9 AM  3. Copies will be provided to any person on payment of £ / (c) for each copy of the Annual Governance & Accountability Return.  Announcement made by: (d) D. BOYA (PAKUH CLOSE)  Capter of announcement: (e) 24th SOUTHMENT 2000  (a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR  (b) Insert the hours during which inspection rights may be exercised  (c) Insert a reasonable sum for copying costs  (d) Insert the name and position of person placing the notice		inspection by any local government elector of the area of Halsali Parish	
Announcement made by: (d)  Pate of announcement: (e)  ARRADIAND GROVE  ACCOPUTATION GROVE  ARRADIAND GROVE		Council on application to:	
3. Copies will be provided to any person on payment of £ / (c) for each copy of the Annual Governance & Accountability Return.  Announcement made by: (d)	(a)		address of the person to whom local government electors should
Announcement made by: (d)  Announcement: (e)  Accountability Return.  (d) Insert the name and position of person placing the notice  (e) Insert the date of placing of the	(b)	BETWEEN THE HOURS OF 9 AM	inspection rights may be
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	Anno	ouncement made by: (d) $\Delta \cdot Bond (PAKISH CLOCK)$	(d) Insert the name and position of person placing the notice
	Date	of announcement: (e) 24th SEPTEMBER 2020	