Smaller Authority Name: LOWER HEYFORD P.C.

NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019
Accounts and Audit Regulations 2015

1 The audit of accounts for (Smaller Authority Name) LHPC for the year ended 31 March 2019 has been completed and the accounts have been published.

2 The Annual Return is available for inspection by any local government elector in the area of (Smaller Authority Name) LOWER HEYFORD P.C. on application to

(a) (Name of Clerk)
CATHY FLEET

(b) (Address of Clerk)
WESTFIELD FARM COTTAGE, FENWAY
STEEPLE ASTON, BICESTER OXON.
OX25 4SS

(c) (Telephone/email, and hours and arrangements to view)
01869 347000

3 Copies will be provided to any person on payment of £_____ for each copy of the Annual Return

Announcement made by (Name of Clerk)
CATHY FLEET.

Date of Announcement
01/10/19

Section 3 - External Auditor Report and Certificate 2018/19

In respect of **LOWER HEYFORD 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 as Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the 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 2018/19

(Except for the matter reported below)* on the basis of our review of Sections 1 and 2 of the Annual Government 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)

Box 11 relating to the Council fulfilling its sole trustee responsibilities has been completed by inserting 'N/A' on the form. We believe the appropriate response here would be 'No' which is supported by other information provided.

The Council have failed to confirm its Notice of Public Rights period. We have reviewed the documents uploaded to their website and cannot see mention of these in the documents available, therefore we can find no evidence that the Council has met the requirements of the Accounts and Audit Regulations 2015 in regard to this.

(continue on a separate sheet if required)

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

NONE

(continue on a separate sheet if required)

3. External auditor certificate 2018/19

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 2019.

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

External Auditor Name **MOORE**

External Auditor Signature Moore Date 27/09/2019

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)