

Explanatory Note to accompany External Auditors Report 2019-20

The External Audit 2019-20 was concluded successfully. The report stated

- *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.*

In addition, the report highlighted an item under “Other matters” regarding the dates for the Period for the Exercise of Public Rights:

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

We note that Sections 1 and 2 of the Annual Governance and Accountability Return were approved on 07/07/2020 but that the public rights period did not commence until 03/08/2020. The period set is not strictly in contravention of the timing permitted under the legislation introduced as a result of Covid-19, but it should be noted that this year's extension to allow later public inspection was intended to allow for authorities who were not able to approve their AGAR until as late as the statutory deadline of 31 August 2020. Regulation 12 (3) of the Accounts and Audit Regs 2015 (signing and approval of the statement of accounts for Category 2 authorities) requires the Responsible Financial Officer, as soon as practicable after the date on which the authority complies with regulation 12 (2c) (re. accounts approved and signed following meeting), to do the following on behalf of the smaller authority:

- a. commence the period for the exercise of public rights in accordance with regulation 14 and regulation 15; and
- b. notify the local auditor of the date on which that period was so commenced. We fully appreciate the difficulties arising as a result of coronavirus restrictions; however, please consider the requirements of the Accounts and Audit Regulations 2015, when setting the date for the approval of the AGAR in relation to the public rights period in future years.

The 2020-21 independent Internal Auditor disagreed with this statement and **confirmed WHPC had complied with the relevant statutory legislation.** A neighbouring parish, had adopted a similar approach for the period of public rights but this was not identified as a matter in their External Audit.

- *Exercise of public rights. ...This was a new section on the 2019/20 Internal Audit report and continues on this year's form (2020/21). It has been demonstrated to me that Council DID correctly provide for the exercise of public rights during Summer 2020 as required by the Accounts and Audit Regulations and, as such, I do note the comments made by the Audit Authority on their assurance last year but feel that they are slightly unreasonable as no breach of the statutory regulations arose and WHPC accorded completely to the rules on publication which permitted an extension to the usual deadlines (due to the pressures and constraints of the Covid pandemic on the ability of the RFO to do what was required of her) by legislation brought in specifically for that purpose! For comparison, Newton Poppleford and Harpford Parish Council (a neighbouring parish) also took advantage of the extension period (as permitted) with a longer period between approval and publication of the Notice, and yet no comment was made on their Limited Assurance Report. This disparity of “limited assurance provided” is regrettable.*