

Chilton Town  
Council

**External  
Auditor Report  
2020/2021  
continuation**

**mazars**



# 1. Introduction

## This page is part of Section 3 – External Audit report 2020/21

The following matters have been raised to draw items to the attention of Chilton Town Council. These matters came to the attention of Mazars LLP during the review of the Annual Governance and Accountability Report (AGAR) for the year ended 31 March 2021. This report must be presented alongside the AGAR to a full meeting of the smaller authority for review.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

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

The 2020/21 internal audit report identified significant weaknesses in internal control and governance including non-compliance with financial regulations. In addition, the Council has not fully implemented recommendations made in 2019/20 internal and external audit reports and the 2019/20 audit was completed too late to publish the audited AGAR by the statutory deadline. The Council has correctly answered no to the relevant assertions in its Annual Governance Statement. The Council should ensure that it implements internal audit recommendations promptly and publishes the 2020/21 audited AGAR by 30 September 2021.

We were required to return the Annual Governance and Accountability Return to enable the Council to correct the following:

A) Box 6 needed amending to £163,419 to match supporting documents and so that the 2021 column totals correctly.

B) Box 7 needed amending to £148,759 to match supporting documents.

In future the Council should ensure that the Annual Governance and Accountability Return is accurate and complete.

No other matters came to our attention.

For and on behalf of Mazars LLP

Date: 22 September 2021

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