|  |  |
| --- | --- |
| **Issue** | **Implication for external auditor report – current year** |
| 1. General confusion about year to which AGS Assertion 4 is referring.   AGS Assertion 4 in 2019/20 AGAR requires a response in respect of the year from 1 April 2019 to 31 March 2020, hence the period provided for the exercise of public rights in respect of the prior year (2018-19) AGAR. | See below. |
| 1. Public rights period does not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as either:    1. it is less than 30 working days in length;    2. it does not include the first 10 working days of July;    3. it starts before or on the day of approval of Section 2; or    4. the Notice has not been published with the approved AGAR on a website before the start of the period (posting on noticeboards alone is not sufficient).   The rules are still widely misunderstood.  These errors apply not only to those subject to review but also to those certifying themselves as exempt. | ‘Other matter’ raised for those authorities subject to review instructing them to respond ‘no’ to Assertion 4 in the AGS for the following year.  No reporting consequences for those certifying themselves as exempt as auditor does not issue a report. |
| 1. Failure to publish approved AGAR and explanatory notes on a website,   as well as the Notice at least the day before the PR period starts. | ‘Other matter’ raised instructing the authority to respond ‘no’ to Assertion 4 in the AGS for the following year. |
| 1. AGS Assertion 4 response is ‘yes’,   but prior year external auditor report included other matter instructing authority to respond ‘no’ as previous year period for the exercise of public rights did not comply with Regulation 15, Accounts and Audit Regulations 2015. | ‘Except for’ (qualification) raised in respect of Assertions 4 and 7. |
| 1. Failure to notify the external auditor of the period for the exercise of public rights. | Auditor cannot certify completion until after period for the exercise of public rights has expired.  A Public Interest Report will eventually be issued if no dates are notified. |
| 1. Use of the wrong template Notice    1. use of Notice for exempt authorities by non-exempt authorities; or    2. use of Notice for authorities subject to review by exempt authorities. | ‘Other matter’ raised for authorities subject to review, instructing the authority to respond ‘no’ to Assertion 4 in the AGS for the following year.  No reporting consequences for those certifying as exempt as no report issued. |