

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

In respect of **Upper Beeding 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 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 and Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2019/20

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

(continue on a separate sheet if required)

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

The Council initially submitted their Annual Governance and Accountability Return with box 11 of Section 2 unticked. This refers to whether a Council acted as a Sole Trustee during the year. The Council and the Internal Auditor have each provided responses elsewhere on the return which suggest the Council has not acted as a Sole Trustee in the period and therefore we would have anticipated a 'No' statement in this box. The Council have resubmitted Section 2 with a 'No' statement in box 11 of Section 2.

The Internal Auditor did not initially complete box K on the Annual Internal Audit Report which relates to whether a Council correctly certified itself exempt from audit in the prior year. The Council submitted its 2018-19 return for review and therefore we would have anticipated a 'Not covered' response and, on review, the Internal Auditor has revised their report in this respect.

(continue on a separate sheet if required)

### 3 External auditor certificate 2019/20

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 2020.

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

External Auditor Name



External Auditor Signature

Date

09/11/2020

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