

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Upper Beeding Parish Council

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

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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.

It was noted in our report for the 2019/20 Annual Governance and Accountability Return that Box 11 of Section 2 was not completed. This omission has been repeated in the current year. As the Council does not appear to act as a Sole Trustee, we would have anticipated a 'No' response for this item. This indicates that the Council has not satisfied Assertion 7 for the 2020-21 year as it had not taken appropriate action on all matters raised in reports from internal and external audit when completing the Return. This is a breach of proper practices and therefore the Council should have answered 'No' to this Assertion in Section 1. The Council should note this requirement before completing its 2021-22 Return to prevent any further reoccurrences and carefully consider its response for Assertion 7.

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

Following on from the point raised above, the council amended their response to Box 11 on Section 2 with the box ticked as 'No' which supports responses provided elsewhere on the Return.

During our review we noted that figures in box 4 and box 6 for the comparative column did not match those shown on the 2019-20 Return following our review and certification in 2020. Whilst we understand the reasons for these changes, the Council is required per paragraph 2.9 of the Practitioners' Guide to insert 'RESTATED' at the top of the comparative column on the 2020-21 return to draw attention to any changes as well as providing a specific explanation for them. We note that this was only done above box 6 on the initial submission and later amended to also be above box 4.

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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 2021.

*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

09/09/2021