

From: Wsussex Sa wsussex.sa@mooreuk.global
Subject: RE: Clarification of points raised on 2021/22 external auditor report
Date: 7 September 2023 at 08:28
To: clerk@stedhamwithipping-pc.gov.uk

WS

Dear Morag,

Please note that we provided a clarification letter for the 2021/22 external audit report alongside your signed external audit report for the 2022/23 return.

Please see below a clarification to further points that was raised that we felt should be included here rather than on the letter itself:

In regards to the following statement within 'Except for the matters':

"We identified during our review of the Annual Governance and Accountability Return that boxes 4 and 6 of the prior year (2020-21) on Section 2 - Accounting Statements were restated due to office expenses being reported in box 4 in error. In reviewing the 2021-22 return we note that the prior year figures have been amended to reflect the correct analysis however the column has not been marked as 'Restated' to bring it to the attention of the reader, which is a breach of proper practices and as a result a 'No' response should have been provided at assertion 3 on the 2021-22 Governance Statement. As the figures for the 2022 year are correctly stated we do not believe this should impact the 2022-23 return."

We point you in the direction of Sections 2.10 and 2.16 of the JPAG Practitioner's Guide 2021 which suggests the word 'Restated' to be inserted at the top of the prior year column when restating the basis of preparing the figures in Section 2.

For the following statement within 'Other matters':

"It was also noted during our review that the 2021 AGAR documents were no longer appearing on the council's website. It is a requirement of the Accounts and Audit Regulations 2015 that documents be available for a minimum period of 5 years. This has been resolved and the documents re-instated."

You have provided us with a link <https://www.stedhamwithipping-pc.gov.uk/Finance/Finance.aspx> that shows all financial information for the previous five years are available on the Council's website however as at the time of the review we can confirm that the 2021 AGAR documents were not appearing on the website hence the matter being raised. We can confirm that the Council have resolved this and going forwards this should not be of concern.

Hopefully this clarifies the other points that you raised

Kind Regards,

Smaller Authorities Team