

Our ref: 979/1376012

25 August 2023

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Dear Mrs Birch

Letter of Clarification to be read in conjunction with the External Auditor's Report on the Annual Governance and Accountability Return for the Year Ended 31 March 2022

Firstly, we apologise for not providing you with this letter of clarification sooner. At this point, we feel it is best to provide it at the same time as the signed External Auditor's Report for the Year Ended 31 March 2023 so that they can be published simultaneously.

Following the issuing of our External Auditor Report and Certificate (Section 3) of the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2022, you provided further information in relation to the matters reported by us, which shows our report contained inaccurate information.

Moore are not able to re-open a review once it has been certified, nor can we revise the report once it has been issued. We therefore provide the following clarifications which should be published with the External Auditor Report and Certificate 2021/22:

In respect of the following statement within 'Except for the matters' on the 2021/22 Annual Return:

"It is apparent that the proper procedure to post a notice of audit conclusion in line with the Accounts and Audit Regulations 2015, Section 16 was not followed for 2020/21. This requires a statement of the Conclusion of the Audit to be published with the supporting documentation. As a result, we would have expected to see a 'No' response at Assertion 3. The council should ensure it posts all of the remaining required documents on conclusion of the review."

Following the conclusion of our 2020/21 review we issued an 'except for' statement wrongly stating that the council had not appropriately published documents on its website. We then issued a clarification that the relevant documents had been appropriately posted and that this point had been raised in error.

However, we have identified, following a review of our files, that an internal human error occurred when our 2022 risk assessment of the Council was completed as the clarification letter in relation to our 2021 report was not taken into consideration as part of the 2022 initial assessment.



This also led to an 'Other matters' statement on the 2021/22 Annual Return, which was also not required, as follows:

"During our review we identified that the notice of conclusion of audit had not been published. We would therefore have anticipated the Internal Auditor's Report to show a 'No' response at M."

We have investigated the issue and taken steps to ensure it cannot occur in the future and apologise again for the error.

Yours sincerely

Moore
Smaller Authorities Team.