

Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Stedham with Iping 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.

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(Except for the matters 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)

During our review we visited the Council's website. The Accounts and Audit Regulations 2015, Regulation 16 requires a statement confirming that the audit has been concluded to be published and the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014, this includes on to the Council's website. No such notice is apparent on the website for the 2018 and 2019 years.

In addition, the Accounts and Audit Regulations 2015, Regulation 13(2) requires that the information provided in this notice be published by the statutory deadline or an explanation posted as to why this has not been completed which was not done. The Council should have also therefore answered 'No' to Assertion 4 on Section 1 of the Return.

The Council should look to rectify this omission at its earliest opportunity.

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

The Council's name has not been entered on Section 2 of the Annual Return. We consider this omission to be trivial, however, the Parish Council should take care to ensure the form is fully completed in the future to ensure full compliance with the regulations and code of practice.

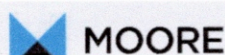
The Parish Council act as a sole trustee however Box M in the Annual Internal Audit Report has been answered as 'Not applicable'. Based on other information provided by the Council, this should have been completed as 'Yes'.

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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 2020.

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

External Auditor Name



External Auditor Signature

A handwritten signature in black ink, appearing to read "Mark", written over a light blue rectangular background.

Date

26/11/2020

*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)