

### Section 3 - External Auditor Report and Certificate 2018/19

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 2019; 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the 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 2018/19

(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)

The Council has transitioned to an Income and Expenditure basis of accounts from a Receipts and Payments for this financial year but has failed to restate the comparative figures to be presented on the same basis. The Accounts and Audit Regulations 2015 require the Annual Governance and Accountability Return to be prepared on a single basis.

(continue on a separate sheet if required)

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

The Internal Auditor ticked 'Yes' to box K on the Annual Internal Audit Report which relates to whether a Council correctly certified itself exempt in the prior year however, the Council did not claim exemption last year. The assertion should have been answered 'Not covered'.

The Annual Internal Audit Report required to be returned so that the date of the inspection could be inserted.

The Internal Auditor's report to the Council shows several recommendations to the Council to improve systems and controls that we expect to be considered and implemented in the 2019/20 financial year.

(continue on a separate sheet if required)

#### 3. External auditor certificate 2018/19

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 2019.

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

External Auditor Name **MOORE**

External Auditor Signature

Date 23/09/2019

\*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))