

Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Itchingfield 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 2022; 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 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.

As noted in previous years, a review of the Council's minutes shows there remains a failure to follow proper procedures in relation to the review of reports provided to the Council in relation to the AGAR. No evidence of any review of the Internal Audit report in relation to the 2022 AGAR could be found and the only evidence that the External Audit report had been reviewed was confirmation that the Notice of Completion for the 2021 Audit had been posted. There was no consideration of the points raised by the External Auditor in relation to the prior year. The Council has failed to give these matters proper consideration for several years now despite being reminded they are required to do so.

Continued failure to properly consider or evidence consideration of Internal and External Audit reports also means the Council have incorrectly completed Section 1 of this year's AGAR as Assertion 7 should have been given a 'No' response for the current year and should consider a 'No' response to this assertion for the 2022/3 year.

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

NONE

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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 2022.

*We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

10/09/2022