

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Felpham 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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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.

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

On review of the assertions made within the 2022 Annual Internal Audit Report and Annual Governance Statement, we noted that the Council answered 'No' to Assertion 4 of Section 1 and the Internal Auditor answered 'No' to Assertions M and N on the Annual Internal Audit Report. As this did not accord with our existing knowledge a further investigation was undertaken. It was identified that the Council uploaded a new Notice of Public Rights form on their website which covered the period 18 August 2021 to 17 September 2021 due to a miscommunication on the handover between the previous and new Clerk. This period was used by the internal auditor when completing their report resulting in the 'No' responses, however, as the Council had already correctly provided for the exercise of public rights and met the required regulations in the Accounts and Audit Regulations 2015 by providing a period covering 3 June 2021 to 14 July 2021, we would have expected all of these assertions and responses to have been answered 'Yes'. We expect no further issues to arise from this.

The Council's name was not entered on Section 2 of the Annual Return on the initial submission. We consider the 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 form was later amended and resubmitted to us with this being completed.

On initial submission of the AGAR, Box 11 of Section 2 had not been completed. This section was updated and resubmitted with a 'No' answer which is deemed reasonable.

Also on initial submission, Box 9 on Section 1 was incomplete. This section was later resubmitted to us with a 'N/A' response provided which is in line with our expectations.

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We 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.

External Auditor Name

 MOORE

External Auditor Signature



Date

26/09/2022