

## Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Bersted 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

### 2 External auditor report 2021/22

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.

The announcement date provided on the Notice of Public Rights showed that the period was announced (published) on the same day as it commenced. This is contrary to the Accounts and Audit Regulations 2015, Part 15(3) which states this should be published no later than one day before the date of that commencement. In future the Council needs to provide a minimum of 1 day as notice prior to the commencement of the period of public rights.

This point was also raised in the prior year. The Council's failure to correct this issue indicates that they should have answered 'No' to Assertion 7 of the Annual Governance Statement.

Various failures, including the above, in relation to the Notice of Public Rights and approval of the AGAR were noted in the 2021 External Audit report. As that year's Notice of Public Rights and AGAR were prepared within the year to 31 March 2022, the Annual Governance Statement should include 'no' answers to Assertions 1 and 4 as well as they relate to events in the financial year rather than the AGAR for the year which is prepared following the passing of the year end date.

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

The Annual Internal Auditor Report has also incorrectly answered 'Yes' to assertions relating to the Notice of Public Rights that was published during the year under review. This includes assertions M and N which were items we noted as incorrect on our 2020/21 report.

### 3 External auditor certificate 2021/22

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

16/09/2022