Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Steyning 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 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.

The Council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2019-20. Therefore, it relates to the Notice announcing the public right to review the 2018-19 return which was published during 2019-20. The 2019 return was provided late to the external audit for review and as a result the 2018-19 audit report was qualified in respect of the preparation of accounts in accordance with laws and regulations. It was also noted that the regulations surrounding public inspection and the publication of the related notice had not been correctly followed. We would therefore have anticipated Assertion 4 for the 2019-20 return to have been answered 'No'.

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

We draw attention to the fact that the 2020 return was completed before our review of the 2019 return was completed and, therefore, all of the points raised on that report may not have been actioned during 2019-20 or reflected on the 2020 return. We would anticipate all matters raised to be implemented during 2020-21 and reflected on the 2021 return.

Specifically in relation to the above, we raised a point regarding a potential inaccuracy of the fixed assets value. Whilst this has remained the same on the 2020 return, we note that it has been updated on the 2021 return to reflect additions in recent years.

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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

MOORE

External Auditor Signature Moore

Date 24/01/2022

*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)