



Our ref: 979/1146919

27 September 2022

Mr I Cumberworth
Hassocks Parish Council
Parish Centre
Adastra Park
Keymer Road
Hassocks
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BN6 8QH

Moore East Midlands
Oakley House
Headway Business Park
3 Saxon Way West
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T 01536 461900

Moore East Midlands
Rutland House
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PE2 6PZ
T 01733 397300

www.moore.co.uk

Dear Ian

Annual Governance and Accountability Return for the Year ended 31 March 2022

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2022.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

A Notice of Conclusion of Audit form is available, if required, on our website using the link here <http://bit.ly/SmallerAuthorities>.

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

A black rectangular redaction box covering the signature of the auditor.

Moore

Encs.

Section 3 - External Auditor Report and Certificate 2021/22

(2 of 3)

In respect of

Hassocks 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 AGAR submitted shows an answer of 'N/A' to Box 11 of Section 2 in relation to Trust Funds. We understand the Council is a sole trustee and this is reflected in the Annual Internal Audit Report and Section 1 of the AGAR. When queried the Council confirmed this answer was an administrative error and this Box should in fact be answered 'Yes'. We do not believe there should be any additional issues in relation to this.

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

The Council last reviewed their Standing Orders and Financial Regulations in May 2020. Section 1.14 of JPAGs *Proper Practices* that require these documents to be reviewed regularly and we note that a review of these has been scheduled for later in 2022. Whilst there is no specific definition of 'regular' in this circumstance this equates to a review every 2.5 years. Proper practice would suggest that regular should be more frequently than that to ensure all applicable regulations are still current, appropriate and fit-for-purpose and reviews are not overlooked. We would suggest that the Council consider a more frequent review pattern in future.

3 External auditor certificate 2021/22

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



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Invoice No.: 313679
Date: 27 September 2022
Ref: 17354/979

Payment Terms: 30 Days
VAT Number: 120 4315 30

DESCRIPTION OF SERVICES

FEE

Fixed rate fee in relation to completing the 2021/22 External Auditor's limited assurance review.

800.00

Net Fee

800.00

VAT @ 20.0%

160.00

Total Fee

£ 960.00

PAYMENT DETAILS

BACS payments to Barclays Bank, account no. 83808459, sort code: 20-67-40.
Please make cheques payable to Moore and send to Oakley House, 3 Saxon Way West, Corby NN18 9EZ
We also accept all major debit and credit cards.

Partners: Geoff Norman FCCA, Andy Hancock FCCA, Carolyn Rossiter FCA, Mohamed Mavani FCA, Matthew Grief CTA TEP, Nick Bainslow FCA, Peter Simons FCA CTA, Andy Page FCA, April Foster FCCA, John Harvey FCCA, Jen Arber FCCA MAAT, Tim Woodgates CTA FCCA. Associates: Michelle Watson FCCA, Paul Nash FCCA, Robert Pluck FCCA, Rich Dixon FCCA, Gemma Roger ACA, Simon Reid FCA, Amanda Eddy FCA, Lorna Bloor FCCA. Registered to carry on audit work in the UK; regulated for a range of investment business activities; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales. An independent member firm of Moore Global Network Limited - members in principal cities throughout the world. This firm is not a partner or agent for any other Moore firm and is a separate partnership with offices in Corby, Peterborough and Northampton.

