

Section 3 - External Auditor Report and Certificate 2021/22

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

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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.

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.

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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