

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Aldingbourne 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 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.

We identified that box 9 of the AGAR reported a significant increase in fixed asset values between 2021 and 2022. The reason provided for the variation was that there was a re-assessment of assets included within fixed assets. On review of the Internal Auditors' Report for the 2020-21 year it was noted that the Council's internal accounts reported a value of £87,220 for 2021 but with no satisfactory explanation of the increase from the £66,872 recorded on its AGAR form at box 9 for 2020. It was also noted that the 2021 AGAR reported this lower value of £66,872. Following the Internal Auditors' Report, the Council undertook a review of its asset schedule for completeness and recorded cost/deemed cost. As a result, the reported asset value for 2022 was increased to £87,345 suggesting that the value provided as the 2021 comparison was *incorrect and should have been restated in accordance with paragraph 2.27 of the Practitioners Guide 2021*.

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


NONE

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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 2022.

*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

25/11/2022