

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Barnham & Eastergate 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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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.

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

Council has amended and resubmitted Section 2 of the return in relation to box 8 due to a small mis-statement received on the initial form. The original return advertised to the public was therefore technically incorrect, but we consider there to be no significant impact from this given the nature of the error. We do not anticipate this being an issue for the future. In future, we would also expect for any and all amendments to be initialled to confirm it is an authorised change and the Council is aware that the form required adjustment.

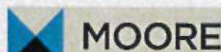
The Internal Auditor had not provided a response to box 1 on the Annual Internal Audit Report which relates to whether the Council had met its responsibilities in terms of periodic bank account reconciliations being properly carried out during the year. The Internal Auditor has confirmed this was an oversight and has resubmitted the report with the answer marked as 'Yes'.

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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



External Auditor Signature

Date

18/08/2022