

Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Rogate 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 internal auditor appointed during the year has identified that the Council is a sole trustee when previously this was thought not to be the case. Although the Council has resolved to correct the reporting in relation to this going forwards, this means it has been incorrect to this point and as a result the Council should have answered 'No' to Assertions 1 and 3 on Section 1 of the return.

Following an intermediate review, it appears the Council did not follow proper procedures (per paragraph 1.31 in the JPAG Practitioners' Guide) in relation to the review of risks within the 2021-22 year, but the Council has answered 'Yes' to Section 1, assertion 5, however it appears that this assertion should have been answered 'No'. On review of the information provided, the risk assessment was created in February 2021 and last reviewed by the Full Council on May 2022.

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

With regard to the requirement to regularly review governing documents such as the Financial Regulations, Standing Orders and Code of Conduct adopted by the Council. These should all be reviewed regularly to ensure they remain applicable, appropriate and fit for purpose. Whilst regularly does not necessarily mean annually this is best practice to ensure all documents are reviewed and up to date. We recommend that where reviews are to be completed on a less frequent basis, they are diarised to ensure they are undertaken regularly. We note that these three documents have been reviewed during the 2022-23 year.

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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

A handwritten signature in black ink that reads 'MOORE'.

Date

25/09/2022