

## Section 3 - External Auditor Report and Certificate 2019/20

In respect of

Sidlesham Parish Council

### 1 Respective responsibilities of the body and the auditor

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 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2019/20

(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.

(\*delete as appropriate)

The Council did not review its financial regulations during the year to 31 March 2020 as required by Proper Practices as set out in the JPAG Practitioners Guide (Section 1.14). These had been reviewed and updated by the end of June 2020 rectifying the position following the year end. We would anticipate in future that the Council undertakes this review together with other relevant regular reviews it is required to complete under the Accounts and Audit Regulations 2015 and Proper Practices.

(continue on a separate sheet if required)

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

The Council has an adopted Code of Conduct but minutes provided suggest this had not been formally reviewed since 2012 and is not accepted on an annual basis. Whilst there is no suggestion the Code is not fit for purpose; the Council should consider reviewing this on a more frequent basis. We do note however that this has been reviewed and re-accepted by Councillors following the year end date.

The AGAR was initially submitted with a 'Not Covered' response to box L on the Annual Internal Audit Report which relates to whether a Council demonstrated that, during 2019, it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. This assertion has been revised and resubmitted with a 'Yes' response. This accords with other information we have been supplied with.

(continue on a separate sheet if required)

### 3 External auditor certificate 2019/20

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 2020.

\*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

04/11/2020

\*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))