

## Section 3 - External Auditor Report and Certificate 2020/21

In respect of

**Broadbridge Heath 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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor report 2020/21

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 Council had not adopted a Code of Conduct in line with the Localism Act 2011, Section 27(2). Therefore, this indicates a breach relating to compliance with laws, regulations and proper practices during the 2020-21 period and the Council should have ticked 'No' to Assertion 3 on Section 1 of the Annual Governance and Accountability Return. The Council did adopt a Code of Conduct in August 2021, so this should not be an issue in future years.

We raised a similar point in our audit report for 2020. As a result, the Council should have answered 'No' to Assertion 7 of Section 1 of this Return, which relates to whether the Council has taken appropriate action on all matters raised in reports from internal and external audit within the period.

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

The Internal Auditor has signed off the Annual Internal Audit Report 2020/21 after the Annual Governance and Accountability Return 2020/21 was approved. This means the completed 2020/21 report was not available for review and consideration with the form. It is presumed that the statements in Section 1 Annual Governance Statement refer to the previous year's internal audit report and the interim audit report for this year.

### 3 External auditor certificate 2020/21

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 2021.

\*We do not certify completion because:

External Auditor Name



External Auditor Signature

*Moore*

Date

27/09/2021