

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

In respect of

Cuckfield 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

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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.

The External Audit Report for the 31 March 2020 Annual Governance and Accountability Return was emailed around to the Councillors rather than being presented formally to the Council at a meeting. Although there were no points raised for further review, we would expect the External Audit Report is presented to a Council meeting each year and minuted to satisfy assertion 7 in accordance with proper practices as set out in the Practitioners' Guide.

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


The Council prepares Section 2 of the Annual Governance and Accountability Return on an Income and Expenditure basis. On this basis, boxes 7 and 8 would not normally agree and therefore a reconciliation between these two figures is required to be provided by the Council. On review of this reconciliation, it was noted that the balance per the bank statement did not agree to the amount entered at box 7 of Section 2. Whilst we consider £1 to be a trivial rounding difference, we would ask that in future, when rounding numbers for entry into the Return, care should be taken to ensure the Return still sums correctly.

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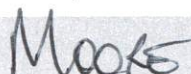
We certify/~~do not certify~~\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

\*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

27/09/2021