Hurstpierpoint & Sayers Common Parish Council

NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
Accounts and Audit Regulations 2015

1. The audit of accounts for Hurstpierpoint & Sayers Common Parish Council for the year ended 31 March 2022 has been completed and the accounts have been published.

2. The Annual Return is available for inspection by any local government elector in the area of Hurstpierpoint & Sayers Common Parish Council on application to

   (a) Sarah Groom, Clerk to the Council

   (b) Hurstpierpoint & Sayers Common Parish Council, Village Centre, Trinity Road, Hurstpierpoint, West Sussex, BN6 9UY

   (c) Between the hours of 09:30 to 13:30 on any weekday (excluding bank holidays), after 1 October 2022, when any local government elector may make copies of the Annual Return.

3. Copies will be provided to any person on payment of £0.50 for each copy of the Annual Return.

Announcement made by: Sarah Groom, Clerk to the Council

Date of Announcement: 30 September 2022

Section 3 - External Auditor Report and Certificate 2021/22

In respect of **Hurstpierpoint & Sayers 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

2 External auditor report 2021/22

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 Parish Council repaid it's borrowings in the year in an early repayment. This constitutes a capital / interest repayment of a loan and so should have been included in Box 5 of the 2022 figures within Section 2 of the AGAR. The Council have instead incorrectly included this payment in Box 6. The total included in the wrong box was £147,335. There is no effect of this error on the balances carried forward, it is an error in classification only.

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

NONE

3 External auditor certificate 2021/22

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 MOORE

External Auditor Signature Moore Date 21/09/2022