



Our ref: 979/960745

7 December 2021

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Dear Mrs Birch

Clarification of External Auditor Report – Year Ended 31 March 2021

As discussed, following the issue of our External Auditor Report and Certificate (Section 3) of the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2021, you provided additional information in relation to the matters reported by us which shows our report contained inaccurate information.

Although Moore are not able to re-open a review once it has been certified, and so cannot revise the report provided, we would like to provide the following clarification in relation to the report issued that you may publish in support of the AGAR:

Our report, dated 22 September 2021, noted that there was '...an omission of key documents from the Council's web site...'. This included the Notice of Public Rights, AGAR and supporting documents and Board minutes. This statement is incorrect and the clerk has been able to provide links for us to subsequently locate the documents in question.

We note that although information was provided and remains available on the web site, the publication of the AGAR itself and its supporting documents were done within a News feed and are no longer easily accessible.

Our view remains that all documents should be prominently displayed on the web site and normal practice in this case is to use a dedicated area of the web site for this which is labelled to clearly identify the documents it contains. In this case, Stedham with Iping Parish Council do have sections of their web site where we would expect these documents to be located – for example either on the 'Finance' tab or on the 'Annual Parish Meeting' page within the 'Council' tab.

Whilst Moore is happy to clarify that the Council did publish the stated documentation on its web site, we would add that had this been located prior to making our report would still have been modified in this area. On that basis we would instead have reported that the Council should have included the information in a more prominent location on their web site – such as the dedicated areas noted above – which is where, in our view, an elector would expect such information to be located.

Yours sincerely

 [@mooreuk.global](mailto:mooreuk.global)

Partners: Geoff Norman FCCA, Andy Hancock FCCA, Carolyn Rossiter FCA, Mohamed Mavani FCA, Matthew Grief CTA TEP, Nick Bairstow FCA, Peter Simons FCA CTA, Andy Page FCA, April Foster FCCA, John Harvey FCCA. Associates: Michelle Watson FCCA, Paul Nash FCCA, Robert Pluck FCCA, Rich Dixon FCCA, Gemma Roger ACA, Simon Reid FCA, Tim Woodgates CTA FCCA, Jen Arber FCCA MAAT, Amanda Ety FCA, Lorna Bloor FCCA. Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. An independent member firm of Moore Global Network Limited – members in principal cities throughout the world. This firm is not a partner or agent for any other Moore firm and is a separate partnership with offices in Corby, Peterborough and Northampton.

Section 3 - External Auditor Report and Certificate 2020/21

In respect of **Stedham with Iping 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.

In the prior year we noted that the Council had not complied with Section 13(2) or Section 16 of The Accounts and Audit Regulations 2015 in relation to the publication of required documents on their web site. When re-visited for the current year it was found there continues to be an omission of key documents from the Council's web site including the prior year Notice of Public Rights, the current year AGAR and supporting documents, the current year Notice of Public Rights, current or prior year budgets and any minutes of the full Council or F&GP committee since 2019. The Council therefore continues not to discharge its responsibilities in relation to the transparency of information for its electors and in following the Regulations set in statute.

The Council has also answered 'Yes' to Boxes 4 and 7 of Section 1 of the AGAR relating to the exercise of public rights and actioning points raised by the External Auditor respectively. As the Council has been in breach of public rights regulations and has not actioned our recommendations from the 2020 year, these questions should have been answered 'No'.

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

NONE

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

22/09/2021