

## Section 3 - External Auditor Report and Certificate 2021/22

In respect of

Burgess Hill Town 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

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.

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

As part of our testing in relation to this authority being an intermediate size Council, we requested information showing the review of certain governance documents including Financial Regulations and Standing Orders. Although the Council were able to provide these documents had been reviewed, the review was not during the Financial Year ending on 31 March 2022. The Council is required to review all of these areas on a regular basis per the JPAG Practitioners' Guide at Section 1.14, best practice being annually. Where reviews are undertaken under a different pattern, they should be diarised to ensure these are completed regularly.

The Internal Auditor has answered 'Yes' to Box M of their report despite the council not satisfying the Audit and Accounts Regulations 2015, Regulation 15(2) in regards to the notice of public rights period during the financial year 2021-22 which required the AGAR to be approved prior the public rights period being announced. We would therefore have anticipated this response to have been 'No'.

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### 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



External Auditor Signature

*Moore*

Date

24/09/2022