

**Smaller Authority Name: West Hoathly 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 West Hoathly 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 West Hoathly Parish Council on application to**

**Leanne Andrews**

**Village Hall**

**North Lane**

**West Hoathly**

- (a) (Telephone/email, and hours and arrangements to view)  
01342 811301 clerk@westhoathly.gov.uk  
Please contact the clerk to arrange a viewing**

- 3 Copies will be provided to any person on payment of £1.00 for each copy of the Annual Return**

**Announcement made by**

**Leanne Andrews**

**Date of Announcement**

**12<sup>th</sup> September 2022**

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

In respect of

West Hoathly 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.

An error was identified in the prior year figures, during preparation of the current year financial results. This has been corrected in the balance brought forward but the prior year figures should also have been corrected and shown as restated. As a result of the correction the opening balance of the current year does not agree to the closing balance in the prior year (as it is required to). We note however that whilst this is incorrect within Section 2 of the AGAR, the cumulative and current year position is considered to be accurate.

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

None noted

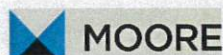
(continue on a separate sheet if required)

### 3 External auditor certificate 2021/22

We 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

A handwritten signature in black ink that reads "Moore".

Date

07/09/2022