



Our ref: 979/1625312

9 September 2024

Mr I Cumberworth
Hassocks Parish Council
Parish Centre
Adastra Park
Keymer Road
Hassocks
West Sussex
BN6 8QH

Moore East Midlands
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ
T 01536 461900

Moore East Midlands
Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ
T 01733 397300

www.moore.co.uk

Dear Clerk

Annual Governance and Accountability Return for the Year ended 31 March 2024

Please find enclosed the signed External Audit Report to accompany your Annual Governance and Accountability Return for the year ended 31 March 2024.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption

Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

- (a) The audited version(s) of the Statement of Accounts and Annual Governance Statement
- (b) The auditor's certificate and opinion
- (c) Any public interest report or other recommendation of the auditor.
- (d) A form of Notice of Conclusion of Annual Audit

We draw your attention to the following points.

As part of our intermediate testing, we have noted that the Council have not minuted the reappointment of the internal auditor each year. Whilst we understand that the same auditing company has been used to undertake the internal audit work for several years now, please note that per Paragraph 4.11 of JPAG Practitioners' Guide 2023 that the independence of the appointed firm should be reviewed every year and preferably minuted as part of a Council discussion.

A template Notice of Conclusion of Audit form is available on our website using the following link <https://www.moore.co.uk/sectors/public-sector/smaller-authorities>.

This notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

Yours sincerely

Moore
Encs.

Section 3 - External Auditor Report and Certificate 2023/24

In respect of Hassocks 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 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2023/24

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:

NONE.

3 External auditor certificate 2023/24

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 2024.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

MOORE

Date

05/09/2024

(3 of 3)



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Invoice No.: 326267
Date: 09 September 2024
Ref: 17354/979

Payment Terms: 30 Days
VAT Number: 120 4315 30

DESCRIPTION OF SERVICES

FEE

Fixed rate fee in relation to completing the 2023/24 External Auditor's limited assurance review.

1,050.00

Net Fee

1,050.00

VAT @ 20.0%

210.00

Total Fee

£1,260.00

PAYMENT DETAILS

BACS payments to Barclays Bank, account no. 83808459, sort code: 20-67-40.

Please make cheques payable to Moore and send to Oakley House, 3 Saxon Way West, Corby NN18 9EZ

We also accept all major debit and credit cards.

Partners: Geoff Norman FCCA, Andy Hancock FCCA, Carolyn Rossiter FCA, Mohamed Mavani FCA, Matthew Grief CTA TEP, Nick Birstow FCA, April Foster FCCA, John Harvey BPP ACA FCCA, Jen Nixon FCCA MAAT, Tim Woodgates CTA FCCA, Michelle Watson FCCA, Robert Pluck FCCA, Gemma Roger FCA. Associates: Paul Nash FCCA, Amanda Eity FCA, Lorna Bloor FCCA, Hannah Sardeson FCCA. Registered to carry on audit work in the UK; regulated for a range of investment business activities; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales 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.

