

Section 3 - External Auditor Report and Certificate 2019/20

In respect of **Chichester City Council**

1 Respective responsibilities of the body and the auditor

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 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

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(Except for the matter 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.

(*delete as appropriate)

The Council has answered 'Yes' to Assertion 4 on the Annual Governance Statement. This assertion relates to the public rights period within the financial year. Our 2018/19 report stated that this period had not been correctly followed and so this assertion should have been answered 'No'. We note the Council has corrected the sequence of document approval in the relation to the 2019/20 AGAR and the most recent public rights period has been provided for correctly.

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

The Annual Internal Audit Report was initially submitted with a 'Not Covered' answer to box L which considers whether the public rights period for summer 2019 was properly followed. When we queried as to why this answer was provided, the form was resubmitted to show a 'Yes' answer. We believe a 'No' answer should have been provided on the basis of the 2019 qualification.

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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 2020.

~~*We do not certify completion because:~~

External Auditor Name



External Auditor Signature

Date

22/11/2020

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)