

## Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Radford Semele Parish Council - WA0159**

### 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 2019; 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 & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2018/19

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with 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.

The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015 Section 2 was not signed by the Responsible Finance Officer.

The AGAR was not accurately completed before submission for review. Please ensure that amendments in respect of the 2018/19 figures are corrected in the prior year comparatives when completing next year's AGAR:

- Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority. The figures in Boxes 2 and 3 should read £24,015 and £6,176 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR.
- The balance brought forward from the previous year of £33,053 (Section 2, Box 1) does not agree to the prior year balance carried forward of £31,953 (Section 2, Box 7). The smaller authority has explained that this was due to a payment for £1,100 (net of VAT) which had been included under expenses twice by error. £1,100 has been written back to the closing 2017/18 position to arrive at the Section 2 Box 1 figure for the current year. The smaller authority should have restated Section 2 Boxes 6,7 and 8 of the prior year when correcting for this error as £27,988, £33,053 and £33,053, respectively.
- Please note that Box 4 should comprise all payments made in relation to the employment of staff including only employment expenses which are benefits (mileage, travel, etc.) but not items of reimbursement of expenses for postage, stationery or other outlays made on behalf of the smaller authority. Outsourced secretarial expenses and office expenses have been incorrectly included in Box 4 rather than Box 6. Box 4 and Box 6 for the current year should read £5,684 and £15,182, respectively.

The smaller authority has disclosed that it made proper provision during the year 2018/19 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4; however, the period provided was not 30 working days in length (the first day of the period was the same day as the date of the announcement – 11 June 2018) and therefore the answer should have been 'No' to this assertion. Please note this is the period provided in 2018/19 was in relation to the 2017/18 AGAR.

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

None.

### 3 External auditor certificate 2018/19

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 2019.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

28/09/2019

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))