

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Queen Camel Parish Council - SO0228

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.

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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 was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- The smaller authority has not addressed the 'except for' matter raised by the external auditor when qualifying the prior year AGAR. Information received from the smaller authority for the 2017/18 review indicated that assets purchased during that year have not been included in Section 2, Box 9 for either year.
- Information received from the smaller authority confirms that funds (solar farm grant and VAT) received after the year end have been incorrectly included in the 2018/19 income figures in Section 2 and as reconciling items on the bank reconciliation. As the council operates on a receipts and payments accounting basis, these should not be recognised until the year that the cash is physically received. Section 2, Boxes 3, 7 and 8 should read £145, £45,629 and £45,629 respectively.

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

The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Box 3 of Section 2.

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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

13/09/2019

* 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)