Accountants &
business advisers

# Final External Auditor Report and Certificate 2017/18 in respect of Pett Parish Council (ES0072)

## 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 2018; 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.

## External auditor report 2017/18

On 28 September 2018 we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2018. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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. Information received from the smaller authority indicates £169 of cancelled cheques. These items should have been netted off from the relevant expenditure in the prior year. Boxes 1, 7 and 8 for the current year should therefore read £16,724 , £19,916 and £19,916 respectively. Please ensure the corrected figures are reported when submitting the 2018/19 AGAR.

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

- The smaller authority has confirmed that it has not complied with the governance assertions in Section 1, Boxes 1,2 and 5, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. These weaknesses were also identified in the Internal Auditor's report.

## External auditor certificate 2017/18

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

PKF Littlejohn LLP

**PKF Littlejohn LLP**
**28/09/2018**

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