

## Final External Auditor Report and Certificate 2017/18 in respect of Sawley Parish Council DE0188

### 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.

1. The smaller authority has disclosed that it made proper provision during the year 2017/18 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.
2. 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 matter raised by the external auditor when qualifying the prior year annual return. The Council has not restated the prior year figures in Boxes 2 and 3 (these figures should have been restated due to incorrect inclusion of the Council Tax Support Grant in Box 2 last year).
  - The balance brought forward from the previous year of £17048 (Section 2, Box 1) does not agree to the prior year balance carried forward of £14,910 (Section 2, Box 7). The council has confirmed that the Box 1 figure this year is correct.
  - Unpresented cheques as at the year end have incorrectly been excluded as items of expenditure and as reconciling items in the bank reconciliation. The figures in Section 2, Boxes 4, 6, 7 and 8 should read £6,839, £53,610, £1,932 and £1,932 respectively.

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

None

**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**

**13/11/2018**