

Final External Auditor Report and Certificate 2018/19 in respect of Alne Parish Council NY0015

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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On 24 September 2019, 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 2019. 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.

We issued a Public Interest Report (PIR) in respect of the smaller authority having incorrectly certified itself exempt from a limited assurance review in 2017/18, on the basis that the 2017/18 gross income was greater than £25,000.

The AGAR has not been approved in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was approved before Section 1.

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:

- Information received from the smaller authority indicates that a loan from the Public Works Loan Board was incorrectly accounted for in both the prior and current years. The initial loan advance should have been included in Box 3 in the year it was received, and then carried forward through Boxes 1 and 7. Capital repayments should have been included in Box 5 of the current year. The figures in both columns should read:

	31 March 2018	31 March 2019
Box 1	7013	73706
Box 2	19000	19000
Box 3	52786	1895
Box 4	2580	3422
Box 5	0	12808
Box 6	2513	72763
Box 7	73706	5608
Box 8	73706	5608
Box 9	4583	5713
Box 10	50000	37830

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

Accountants &
business advisers

None

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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 2019.

PKF Littlejohn LLP

PKF Littlejohn LLP
21/10/2019