

**Final External Auditor Report and Certificate 2018/19 in respect of
Hartlebury Parish Council WO0071**

Page 1 of 2

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.

External auditor report 2018/19

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.

Section 1, Assertion 3 has been incorrectly completed, since the smaller authority's website does not comply with the publication requirements of the Local Government Transparency Code 2015 (see Annex A). As a result, the assertion should have been answered 'No'. This lack of compliance has continued to be an issue during 2019/20, so the Council must consider this fact when discussing the responses on the 2019/20 AGAR.

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 assets purchased during the year (i.e. lengthsman equipment) have not been included in Section 2, Box 9.

**Final External Auditor Report and Certificate 2018/19 in respect of
Hartlebury Parish Council WO0071****Page 2 of 2**

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2019/20 for the exercise of public rights, since explanatory notes were not published with the AGAR. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2019/20 and ensure that it makes proper provision for the exercise of public rights during 2020/21.

We note that the smaller authority did not publish along with the AGAR an explanation for the 'No' response to Assertion 4 of the Annual Governance Statement.

We note that the smaller authority has used a manual ledger book, with entries being recorded in pencil. In our opinion, this use of pencil is not likely to accord with the requirements of the Accounts and Audit Regulations 2015, Section 4(4)(a)(ii), although the use of ink is not prescribed. Extract given below:

- (4) The financial control systems determined in accordance with paragraph (1)(b) must include—
- (a) measures—
- (i) to ensure that the financial transactions of the authority are recorded as soon as, and as accurately as, reasonably practicable;
 - (ii) to enable the prevention and the detection of inaccuracies and fraud, and the reconstitution of any lost records; and
 - (iii) to ensure that risk is appropriately managed;

The smaller authority has not provided a full explanation for the variance between the prior and current year values in Box 6 of Section 2.

As a result of challenge correspondence received by the appointed auditor, additional work has been carried out and the Council has been charged an additional fee for this work.

External auditor certificate 2018/19

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
15/01/2020**