

Final External Auditor Report and Certificate 2018/19 in respect of Lake Parish Council – HA0152

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 29 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.

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:

- Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority. The figures in Boxes 2 and 3 should read £79,988 and £16,644 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR. In addition, the smaller authority has not restated the prior year figure in Box 3, as reported in the prior year External Auditor Report, this figure should read £7,376.
- The figures in Section 2, Boxes 6, 7 and 8 of the prior year comparative column have been incorrectly restated and should read £43,938, £67,345 and £67,345 respectively. As a result of this, the incorrect figure has been brought forward to Section 2, Box 1 of the current year and this should read £67,345
- Section 2, Box 10 is inconsistent with the balance published by the Public Works Loan. The figure in Box 10 should read £17,207.
- The figures in Section 2, Boxes 7 and 8 of the current year do not agree with the cash book and bank reconciliation and both of these boxes should read £98,728.
- As a result of the above amendments, Section 2, Box 7 for the current year does not agree to Boxes 1+2+3-(4+5+6). Expenditure appears to be understated by £360. This point has not been amended in the table below as it is not clear which figure is incorrect.

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Subject to the above, the amended figures should read:

	2018	2019
1	46,568	67,345
2	67,116	79,988
3	7,376	16,644
4	7,431	7,618
5	2,346	2,346
6	43,938	54,925
7	67,345	98,728
8	67,345	98,728
9	61,324	61,842
10	18,728	17,207

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

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

30/09/2019