

## Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Sandhurst Parish Council - KE0233

### 1 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.

### 2 External auditor report 2018/19

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 that an asset that had previously been omitted from the fixed asset register in error, was added in the year ended 31 March 2019. This is therefore included in the current year Section 2, Box 9 figure but the prior year figure has not been restated to include this asset. This should have been restated for consistency and comparability. The prior year Section 2, Box 9 figure should read £621,002.
- Section 1, Assertion 5 has been incorrectly completed. The smaller authority has confirmed that risk management arrangements have not been reviewed and approved during the year under review and therefore the answer to this Assertion should have been 'No'. The Internal Auditor has also drawn attention to this issue in the Annual Internal Audit Report. The smaller authority has confirmed that this matter will be addressed in October 2019.

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

None

### 3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

18/09/2019

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))