

Section 3 – External Auditor Report and Certificate 2019/20

In respect of **WELLESBOURNE AND WALTON PARISH COUNCIL – WA0202**

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 2020; 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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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:

- Information received from the smaller authority indicates that £66,189 of expenses have been double counted in Section 2, Box 6. The figures in Boxes 6 and 7 should read £190,096 and £599,647, respectively.
- Information received from the smaller authority indicates that the value of total fixed assets in Box 9 of the prior year comparative column is understated. The figure in Box 9 should read £1,633,572.

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

The smaller authority has been unable to provide an adequate explanation for a £2,856 difference between Boxes 7 and 8. The smaller authority should review the year-end position to identify where this difference has arisen, and ensure that going forward the reconciling items between these Boxes have been agreed to supporting documentation, rather than using a balancing figure.

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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 2020.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

14/11/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)