

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Bow Brickhill Parish Council – BU0021

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.

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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:

- A number of errors have been made in relation to the preparation of the figures in Section 2 of the AGAR. These have arisen for the following reasons:
 - The smaller authority has changed from an income and expenditure basis to a receipts and payments basis but has restated some of the prior year figures incorrectly as debtors and creditors as at 2017/18 year end have not been removed from the prior year figures.
 - Reconciling items (unpresented cheques and unbanked cash) on the bank reconciliation at the 2017/18-year end have been incorrectly removed from the 2017/18 Boxes 7 and 8 and therefore the 2018/19 Box 1 but have been incorrectly included in the 2018/19 Boxes 3 and 6.

As a result of the errors outlined above, the correct figures for both years are summarised as follows – please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

	2017/18 £	2018/19 £
Box 1	33,779	110,756
Box 2	14,500	14,500
Box 3	101,623	66,822
Box 4	17,212	33,241
Box 5	-	-
Box 6	21,934	100,345
Box 7	110,756	58,492
Box 8	110,756	58,493
Box 9	766,361	830,725
Box 10	-	-

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

The AGAR was not accurately completed before submission for review. The AGAR had to be amended and resubmitted.

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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 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

27/09/2019

* 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)