

## Final External Auditor Report and Certificate 2017/18 in respect of Britwell Parish Council – BE0018

### 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 2018; 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 2017/18

On 28 September 2018, 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 2018. 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 smaller authority has disclosed that it conducted adequate risk assessment during the year 2017/18 by answering 'Yes' to Section 1, Assertion 5. However, as per the internal audit report, we are aware that it failed to do this and therefore should have answered 'No' to this assertion.

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

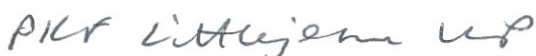
In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to significant weaknesses in relation to risk assessment and income in respect of a tenancy agreement. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

The internal auditor has also noted that the council must take steps to ensure the recoverability of the year end debtor balance. Debtors should be written off if they are assessed not to be recoverable.

The internal auditor has answered Box F of the AIAR in relation to petty cash as 'Not Applicable'. However, the bank reconciliation indicates that the smaller authority does operate a petty cash system so it should ensure that the internal auditor covers this objective in future years.

### External auditor certificate 2017/18

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 2018.



**PKF Littlejohn LLP**  
**12/10/2018**