

Final External Auditor Report and Certificate 2017/18 in respect of KE0150 Kings Hill Parish Council

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.

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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 AGAR was not fully completed before submission for review as:

- Section 2 box 10 was not completed for prior or current year. The figures should read £423,841 and £401,340, respectively, which is consistent with the amounts published by the Public Works Loan Board. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.
- The smaller authority has not corrected Boxes 1 and 7 of the prior year figures which should read £61,170 and £86,769, respectively, to reflect a £40,000 long-term investment made into the CCLA Property Fund in 2014/15. Confirmation has been received that the investment has been cashed in during 2017/18 hence the figures in Section 2 Boxes 1 and 3 for the current year should read £86,769 and £481,940, respectively. Please ensure corrections are made to the 2017/18 figures when completing the 2018/19 AGAR.

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 2018.



PKF Littlejohn LLP

10/10/2018