

Section 3 – External Auditor Report and Certificate 2019/20

In respect of **KILKHAMPTON PARISH COUNCIL – CO0053**

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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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.

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

In completing an AGAR part 3PM rather than an AGAR Part 3 for Section 1 – Annual Governance Statement, the smaller authority has not disclosed the additional information required for AGAR Part 3 within the form. The smaller authority has correctly completed an AGAR Part 3 for Section 2 – Accounting Statements and so all disclosures required within that form have been given. The smaller authority has confirmed that the responses to Assertion 9 on the Annual Governance Statement should be as follows:

	2018/19	2019/20
Assertion 9 Annual Governance Statement	YES	YES

The smaller authority has not been able to provide information in respect of the responses to internal control objectives G&M.

The Annual Internal Audit Report has been completed on form AGAR Part 3PM, which is designed for use by parish meetings only. Thus, the internal auditor has not given a conclusion on internal control objective G regarding employee costs and internal control objective M regarding Trust Funds.

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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

Date

27/11/2020

* 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)