

Section 3 - External Auditor Report and Certificate 2018/19

In respect of

WHITCHURCH-ON-THAMES PARISH COUNCIL

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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

2. External auditor report 2018/19

(Except for the matter reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return. In our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the 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.

(*delete as appropriate)

The 2019 figures in the accounting statements add down with a £2,231 difference. It is clear from the variance explanation additional information supplied (which add down correctly) that box 3 should have been entered as £4,688 and box 6 £27,467. Therefore, the Council has approved the incorrect figures on Section 2 and as such has breached The Audit and Accounts Regulations 2015.

The announcement date for the notice of public rights was announced 13 days after the period had commenced. This is contrary to the Accounts and Audit Regulations 2015, Part 5(3) which states this should be published no later than one day before the date of that commencement.

The Authority approved Section 1 after its approval of Section 2 by the Council which does not comply with the Accounts and Audit Regulations 2015.

The figure in box 9 of the Accounting Statements for 2019, which is the value of total fixed assets plus long term investments and assets, does not agree to the Asset Register. The new Clerk has informed us that the previous Clerk during 2019 included the insurance value of the village hall in the 2019 column. The Council should have restated 2018's figures to include the insurance value so both years are shown on the same basis.

(continue on a separate sheet if required)

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

It is noted that the explanation of variances were not quantified. It is recommended the Council give specific figures attached to income or expenses as well as the reason for significant variances so that we can ascertain whether this is enough evidence. After reviewing a supplementary breakdown of income and expenditure for the year, the explanation given for box 3 variance was inadequate as the exact same amount was received the year before.

(continue on a separate sheet if required)

3. External auditor certificate 2018/19

We certify/ ~~do not 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.

~~*We do not certify completion because:~~

External Auditor Name

MOORE

External Auditor Signature



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)