

Section 3 – External Auditor Report and Certificate 2017/18

In respect of **Botesdale Parish Council (SF0045)**

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 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.

2 External auditor report 2017/18

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.

1. The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.:
 - Information received from the smaller authority indicates that assets purchased during the year have not been included in Section 2, Box 9.

Please see retraction of the matter above in the attached email.

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 and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

08/09/2018

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Botesdale PC

From: SBA <SBA@pkf-littlejohn.com>
Sent: 12 September 2018 20:24
To: Botesdale PC
Cc: SBA
Subject: RE: SF0045 2017/18 AGAR Section 3 External Auditor Report

Dear Ms Jackson-Eve

Thank you for your email. We can confirm that the 'except for matter' raised in our external auditor report has been raised in error, for which we apologise. We acknowledge that the smaller authority has confirmed that there were no acquisitions or movements in fixed assets, during the year to 31 March 2018, affecting the figure reported in Section 2, Box 9.

Unfortunately once we have issued our report we are unable to re-issue it. However, please display a copy of this email alongside our report for clarification. We will update our records to reflect this change.

Once again we apologise for any inconvenience caused.

Kind regards

SBA Team

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