

## Section 3 – External Auditor Report and Certificate 2019/20

In respect of **Tatworth And Forton Parish Council SO0267**

### 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.

### 2 External auditor report 2019/20

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.

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2019/20 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

An invoice for the standard annual review fee (and chaser letter charges where they apply) has been issued with this interim certificate; however, this interim invoice does not fall due for payment until we certify completion and issue our final report and certificate. Any additional fees arising from additional work required as a result of the correspondence will be invoiced with the certificate of completion for the relevant year; where no additional fees apply a zero invoice will be issued on completion. Both the interim and final invoices do not fall due for payment until we issue our final invoice with the certificate of completion.

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

Please see above.

### 3 External auditor certificate 2019/20

We 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 2020

We do not certify completion because:

We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

**26/11/2020**

\* 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](http://www.nao.org.uk))

## Final External Auditor Report and Certificate 2019/20 in respect of Tatworth & Forton Parish Council SO0267

Page 1 of 2

### 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.

### External auditor report 2019/20

On 26 November 2020, 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 2020. 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.

1. Section 1 has not been prepared in accordance with proper practices. The responses to the Assertions in Section 1 have been recorded as the number voting on each assertion, rather than "Yes" or "No" responses. Authorities may record the votes within the minutes of the approval meeting.
2. Section 1, Assertion 3 has been incorrectly completed, the smaller authority has not complied with the Localism Act 2011 s31 as meeting minutes do not record declaration of members' interests in respect of payments reimbursing members for expenditure on behalf of the council. Assertion 3 should have been answered 'No'.
3. Section 1, Assertion 5 has been incorrectly completed, the smaller authority has confirmed that there is no evidence of risk management arrangements being discussed at a full council meeting during 2019/20. Assertion 5 should have been answered 'No'. This issue was also reported by us in our report on the 2018/19 AGAR, and as such Assertion 7 should have been answered 'No' as well.
4. The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015: Section 2 was not signed by the Chair.
5. Sections 1 and 2 of the AGAR have not been published on the smaller authority's website.

Tel: +44 (0)20 7516 2200 • [www.pkf-l.com](http://www.pkf-l.com)

PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the above address. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office as above. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

**Final External Auditor Report and Certificate 2019/20 in respect of  
Tatworth & Forton Parish Council SO0267**

**Page 2 of 2**

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

1. We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as amended by SI 2020/404 the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 as it failed to make proper provision during the year 2020/21 for the exercise of public rights, since the period for the exercise of public rights did not start on or before 1 September 2020; the notice regarding the period for the exercise of public rights was not published before the start of the period; and the correct information (Summary of Rights and the AGAR) was not published on the website as well as a noticeboard. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2020/21 and ensure that it makes proper provision for the exercise of public rights during 2021/22.
2. The smaller authority has confirmed that the minutes of Finance Committee meetings are not published on the Council's website and are only kept on file in the Parish Office; however, it acknowledges that these should be uploaded to and be kept updated on the website. Full council and committee agendas and minutes should all be published on the council's website in line with the guidance from the ICO to ensure compliance with the Freedom of Information Act 2000.
3. We note that the relevant Finance Committee and Council minutes do not refer to the appointment of Stuart Carrington as internal auditor for 2019/20 but to Tom Stuckey, both employees of Thomas Westcott, Accountants and Auditors. We note that the firm's appointment as internal auditor for 2020/21 has already been minuted.
4. The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Boxes 3, 4 or 6 of Section 2.
5. We note that the Council is currently in the process of updating its asset register; however, the information submitted by the Council supports the figures in Section 2, Box 9.
6. We received challenge correspondence in relation to the 2019/20 AGAR which we considered before completing our work. The Council will receive an invoice in relation to this additional work.

**External auditor certificate 2019/20**

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 2020.

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**

**17/03/2021**