

## Final External Auditor Report and Certificate 2019/20 in respect of Bramley Parish Council (Surrey) – SU0009

### 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 29 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.

The AGAR has not been approved in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was not signed by the Responsible Finance Officer before approval.

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 £18,892 of refunds have been included as income in Section 2, Box 3. These items should have been netted off from the relevant expenditure rather than shown as income. Box 3 for the current year should therefore read £41,982, with a corresponding total reduction of £18,892 in Boxes 4, 5 and/or 6, depending on the nature of the original payments.
- £2,175 of refunds have been included as income in Section 2, Box 3 in the prior year. Box 3 for the prior year should therefore read £44,479, with a corresponding total reduction of £2,175 in Boxes 4, 5 and/or 6, depending on the nature of the original payments.

Information received from the smaller authority indicates that the smaller authority did not meet its responsibilities where it is a sole managing trustee of a local trust.

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

None

### 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**

**16/12/2020**

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

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