

## Section 3 – External Auditor Report and Certificate 2017/18

In respect of **BROMFIELD PARISH COUNCIL (REF SH0030)**

### 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.

We are aware of the public interest report issued by the previous external auditor in relation to the Council's failure to submit annual returns for the past 3 years. As a result of this failure in relation to 2016/17, we would have expected to see the Council answer 'No' to a number of the assertions in the Annual Governance Statement; however, all have been answered 'Yes'. We note that the internal auditor has also drawn attention to significant governance weaknesses in the Annual Internal Audit Report (AIAR) and in his detailed report to the Council. The newly co-opted Members and the Interim Clerk must ensure that the Council complies with proper practices in future years.

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

As noted above, no annual return was submitted for review to the external auditor by the smaller authority in the prior three years meaning that tests in relation to the prior year could not be carried out where a prior year annual return was required for comparison.

### 3 External auditor certificate 2017/18

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

*PKF Littlejohn LLP* Date

16/09/2018

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