

Section 3 – External Auditor Report and Certificate 2017/18

In respect of

Potto Parish Council NY0451

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.

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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 challenge correspondence received in relation to 2016/17 and 2017/18. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review work and the additional work required in relation to the challenge correspondence for both years and the certification of completion of the 2016/17 work.

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

We are unable to complete our review work on the AGAR and supporting documentation as a result of challenge correspondence received in relation to 2016/17 and 2017/18. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review work and the additional work required in relation to the challenge correspondence for both years and the certification of completion of the 2016/17 work.

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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 2018

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. We must also wait until the 2016/17 certificate of completion has been issued 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

24/09/2018

* 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)