Mary Tavy Parish Council DV0243

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.

External auditor report 2017/18

On 28 September 2018 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 2018. 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 smaller authority has disclosed that it made proper provision during the year 2017/18 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.

The AGAR was not accurately completed before submission for review. The prior year accounts were prepared on a receipts and payments basis, but should have been restated on an income and expenditure basis in the prior year column of Section 2 for comparative purposes.

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

The smaller authority has not provided:

- an adequate explanation for the difference between Section 2, Boxes 7 and 8.
- an adequate explanation for the variances between the prior and current year values in Boxes 3, 6 and 9 of Section 2.

External auditor certificate 2017/18

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 2018.

PKF Littlejohn LLP

PKF Littlejohn LLP
17/10/2018

Annual Return for the year ended 31 March 2018

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

The audit of accounts for **Mary Tavy Parish Council** for the year ended 31 March 2018 has been completed and the accounts have been published.

The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of **Mary Tavy Parish Council** on application to:

MRS. P.E. CLAPHAM LOCUM CLERK

by appt. 01647-253066

parishclerk@marytavyparishcouncil.co.uk

Copies will be provided to any person on payment of £ — (c) for each copy of the Annual Governance & Accountability Return.

ncement made by: (d) MRS. P.CLAPHAM

f announcement: (e) 23/10/2018

Notes

This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. **This must include publication on the smaller authority's website.**

(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR

(b) Insert the hours during which inspection rights may be exercised

(c) Insert a reasonable sum for copying costs

(d) Insert the name and position of person placing the notice

(e) Insert the date of placing of the notice