

## Final External Auditor Report and Certificate 2019/20 in respect of Ightham Parish Council KE0144

### 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 was not accurately completed before submission for review:

- Transfers between bank accounts should have been excluded from receipts and payments in Section 2 in the prior year comparatives. The figures in Section 2, Boxes 3 and 6 for the prior year should read £11,069 and £116,804 respectively.

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

We note that the rebuild of the Scout Pavilion has been included in Section 2, Box 9 at the total cost value when in fact the majority of the cost of the rebuild was covered by fundraising undertaken directly by the Scouts and so this does not reflect cost to the smaller authority. While the Practitioners' Guide allows smaller authorities to use any reasonable valuation method we would suggest that the smaller authority considers the valuation policy in respect of this building in order to better reflect the arrangement in place between itself and the Scouts.

### 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**

**22/02/2021**

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