

Final External Auditor Report and Certificate 2018/19 in respect of Walkington Parish Council HU0244

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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 2019; 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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On 24 September 2019, 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 2019. 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 fully completed before submission for review:

- Section 1, Box 9 and Section 2, Box 11 of the AGAR have not been completed. The smaller authority has confirmed that it is not a sole managing trustee of a trust fund and therefore the answers to Section 1, Box 9 and Section 2, Box 11 should be 'N/A' and 'No' respectively.
- Section 1, Assertion 3 has been incorrectly completed. The Council has responded "YES", the correct response is "NO":
 - Councillors did not make proper declarations of interest on all relevant occasions during 2018-19 in relation to their interests
 - Not all declaration of interest forms submitted by Councillors were accurately completed
 - The Council did not have adequate Financial Regulations in place until March 2020, although we note that the Council's Standing Orders before that date did cover contracts and a limited number of other financial regulations.

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

- We received challenge correspondence in relation to the 2018/19 AGAR which we considered before completing our work. The Council will receive an invoice in relation to this additional work.

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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 2019.

PKF Littlejohn LLP

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16/02/2021