

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Wombourne Parish Council

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 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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Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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 Accounts and Audit Regulations require that the Authority retains copies of the Annual Governance and Accountability Return on a free to access website for 5 years (Paragraph 13.2). This requirement has not been met; however, the Council answered "yes" to Assertions 3 and 4 in Section 1 regarding compliance with laws and regulations in general and specifically observing the electors rights contained in the Accounts and Audit Regulations. In 2019/20 the Council needs to put in place arrangements to ensure that it fully complies with the Accounts and Audit Regulations.

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

The Accounts and Audit Regulations require that the Authority publishes Sections 1 and 2, a declaration that the status of the statement of accounts is 'unaudited' the Council have not complied with this requirement in 2018/19. In future the Council should ensure it complies with the regulations when publishing the AGAR.

We were required to return the Annual Governance and Accountability Return to enable the Council to correct the following:
A. Fixed assets at Box 9 were valued on a different basis in 2018/19 to 2017/18. The 2017/18 figures should have been restated to ensure valuations were on a consistent basis.
In future the Council should ensure that the Annual Governance and Accountability Return is accurate and complete.

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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 2019.

*We do not certify completion because:

Not applicable

External Auditor Name

Mazars LLP, Durham, DH1 5TS

External Auditor Signature

Mazars LLP

Date

21 August 2019

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)