

Section 3 – External Auditor Report and Certificate 2017/18

In respect of

WHEATLEY 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 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, 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. (*delete as appropriate).

Under the Accounts and Audit Regulation 2015 Part 2 the authority must ensure it has a sound system of internal control for the management of risks. Whilst it undertook a risk assessment in the period it was not formally adopted by the Council in the year.

(continue on a separate sheet if required)

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

Due to issues with the accounting system for 2017 the clerk was not able to provide an explanation of the significant variance for total other receipts. The clerk has confirmed that this is not expected to re-occur in future periods.

(continue on a separate sheet if required)

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We ~~certify~~/~~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:

External Auditor Name

Moore Stephens

External Auditor Signature



Date

31/10/2018

*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)