

Section 3 – External Auditor Report and Certificate 2017/18

In respect of Upton & North Emsall Parish Council WY0080

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 (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.

We have not yet completed our review work on the AGAR and supporting documentation. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review.

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

We have not yet completed our review work on the AGAR and supporting documentation. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review.

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We 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:

We must complete our review work before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

28/09/2018

* 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)

Upton & North Elmsall Parish Council
Notice of the audit and right to inspect the Annual Return
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)

<p>Notes</p> <p>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.</p> <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>	<p>1. The audit of accounts for Upton & North Elmsall Parish Council for the year ended 31 March 2018 has been carried out but cannot be completed for the reasons stated in the auditor's certificate. The accounts have been published.</p> <p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Upton & North Elmsall Parish Council on application to: <u>THE CLERK, MS P. RITCHIE</u></p> <p>(a) <u>THE VILLAGE HALL,</u> <u>HARTWOOD LANE,</u> <u>UPTON</u> <u>PONTFRITH WF9 1JF</u></p> <p>(b) <u>12.00 to 4.00 PM.</u></p> <p>3. Copies will be provided to any local government elector on payment of £ <u> </u> (c) for each copy of the Annual Governance & Accountability Return.</p> <p>Announcement made by: (d) <u>J.M.</u></p> <p>Date of announcement: (e) <u>30th Sept 2018.</u></p>
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