

### Section 3 – External Auditor Report and Certificate 2017/18

In respect of **Four Marks Parish Council - HA0107**

#### 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.

#### 2 External auditor report 2017/18

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:

- The figure in Section 2, Box 9 of the prior year comparative column does not agree to the prior year final signed Annual Return due to a transcription error. The figure in Section 2, Box 9 of the prior year column should read £607,318.

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

The smaller authority has not provided:

- year end bank statements for all bank accounts to support the bank reconciliation to Section 2, Box 8. These were requested as part of our intermediate review procedures.

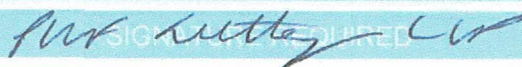
#### 3 External auditor certificate 2017/18

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 2018.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature



Date

11/09/2018

\* 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](http://www.nao.org.uk))

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22 September 2018

**Four Marks Parish Council (HA0107)  
Annual Governance and Accountability Return 2017/18**

The smaller authority was asked to provide end of year statements for all bank accounts to support the reconciled cash book balance shown in Section 2 Box 8. Statements for all three accounts were provided, however two of the three bank statements, TSB Deposit and NS&I Savings Account were annual summaries showing the balance at 31 December 2017, rather than end of year statements. The smaller authority has confirmed there was no movement in the balances between 31 December 2017 and 31 March 2018 however no third party supporting documentation was provided. The smaller authority has confirmed that both banking providers will be contacted to ensure this information is provided and available in the future.

We are not able to reissue the certificate but please publish this letter alongside the AGAR Sections 1, 2 and 3.



PKF Littlejohn LLP