

### Section 3 – External Auditor Report and Certificate 2019/20

In respect of **Rottingdean Parish Council – ES0084**

#### 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 2020; 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 2019/20

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. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority. This is because for the year ended 31 March 2020 and the two previous years the first instalment of the precept for the year was received in March of the previous year. For the year ended 31 March 2021 the first instalment of the precept was not received early and so for the current year only one instalment was received during the year amounting to £24,370. However, the smaller authority prepares its accounts on an income and expenditure basis and so any precept received in advance in previous years should have been accounted for as a creditor at the relevant year end and form part of the Box 7 to 8 reconciliation, with the correct precept for the year being declared in Section 2, Box 2. Correcting for this retrospectively, Section 2, Boxes 1, 2 and 7 for the prior year should read £134,837, £45,067 and £157,181 respectively and Boxes 1 and 2 for the current year should read £157,181 and £48,740 respectively

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

None.

#### 3 External auditor certificate 2019/20

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 2020.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

25/11/2020

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))