

Final External Auditor Report and Certificate 2019/20 in respect of Hughenden Parish Council BU0101

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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.

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On 26 November 2020, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2020. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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.

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

- The smaller authority has confirmed that it has not complied with the governance assertions in Section 1, Boxes 3 and 5, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address the weaknesses identified.
- The Council has not provided an explanation as to why the internal auditor's response to Objective C is not consistent with the information provided in Section 1, Assertion 5 of the AGAR.
- We received challenge correspondence in relation to the 2019/20 AGAR which we considered before completing our work. The Council will receive an invoice in relation to this additional work.
- As part of our additional work, we have reviewed the information provided by the objector and the Council regarding the issue of unlawful actions by the Council in respect of the co-option of Members during 2019/20 (declared by the Council by responding 'No' to Assertion 3, as noted above). We note that the voting process in respect of the applications to the Council for co-option in October 2019 was not compliant with the Council's standing orders and should have been by show of hands rather than a paper vote.

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We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

PKF Littlejohn LLP

PKF Littlejohn LLP
22/04/2021