

Final External Auditor Report and Certificate 2019/20 in respect of Tintagel Parish Council CO0187

Page 1 of 2

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.

External auditor report 2019/20

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:

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

- Please note that Box 4 should comprise all payments made in relation to the employment of staff including only employment expenses which are benefits (mileage, travel, etc.) but not items of reimbursement of expenses for postage, stationery or other outlays made on behalf of the smaller authority. Please restate Boxes 4 and 6 in next year's prior year comparatives to reclassify professional development costs.
- Box 10 was understated by £3,000 which represented a loan made to the Council at the year end, which has since been repaid. The Box 10 figure should be £49,084. The Council should ensure that its current account has adequate funds to meet all obligations in the weeks prior to the expected precept income receipt in future.
- The smaller authority has not addressed the 'except for' matters raised by the external auditor when qualifying the prior year annual return. Boxes 1 and 6 for the prior year should be £197,768 and £156,223 respectively. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.
- In our opinion, Section 1, Assertion 3 has been incorrectly completed, since the Council's website was not compliant with the publication requirements of the Transparency code for smaller authorities. We note that the clerk has started updating the website since this was brought to her attention.

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

The Council did not arrange for an independent internal auditor to review the internal controls and give their conclusion in the Annual Internal Audit Report, since the internal auditor also assisted with the preparation of the year end accounts. It must disclose this by answering 'No' to Assertion 6 of the Annual Governance Statement on the 2020/21 AGAR. In future years, the smaller authority must ensure that the internal auditor does not prepare the year end accounts. We requested copies of the minutes of the Council's approval of the internal auditor appointment and scope of review, but these were not provided to us.

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.

Tel: +44 (0)20 7516 2200 • www.pkf-l.com

PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

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Page 2 of 2

External auditor certificate 2019/20

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

02/02/2021