

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

In respect of

Kirkby Lonsdale Parish Council – CU0142

### 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

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 when completing next year's AGAR:

- Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority. The figure in Box 2 should read £51,876. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR.
- Information received from the smaller authority indicates £35,638 of refunds have been included as income in Section 2, Box 3. These items should have been netted off from the relevant expenditure rather than shown as income. Box 3 for the current year should therefore read £55,604, with a corresponding total reduction of £35,638 in Box 6. Box 6 for the current year should read £68,214.

Refunds of £17,719 were also included as income in Section 2, Box 3 for the prior year. Box 3 for the prior year should read £26,549, with a corresponding total reduction of £17,719 in Box 6 for the prior year.

Information received from the smaller authority indicates the figure in Section 2, Box 4 for the prior year is incorrect. Box 4 for the prior year should read £10,546, with a corresponding reduction of £748 in Box 6 for the prior year. Box 6 in the prior year should read £90,223

The smaller authority has disclosed that it made proper provision during the year 2019/20 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion. 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.

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



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))