

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Wareham Town Council – DO0171

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 2019; 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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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.

1. Section 1, Assertion 5 has been incorrectly completed since, as per the internal auditor's report, the smaller authority did not carry out a risk assessment in the 2018/19 financial year. We note that this has been done during 2019/20.
2. Section 1, Assertion 7 has been incorrectly completed since the smaller authority did not respond to all matters brought to its attention by the internal audit. Several recommendations were repeated from the prior year internal audit report. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.
3. Due to incorrect accounting for the Council's share of the joint burial board's transactions and balances, a loan received by the Council and the sale of some land during 2018/19, we have agreed with the Council that the figures in Section 2 require restatement as follows (amended figures shown in bold):

Box	2017/18 £	2018/19 £
1	248,912	233,163
2	166,459	209,089
3	159,064	187,451
4	189,131	215,033
5	0	0
6	152,141	175,337
7	233,163	239,332
8	231,026	237,503
9	2,901,802	2,901,801
10	0	21,000
11		No

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

None

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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 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

25/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)