

**Final External Auditor Report and Certificate 2017/18 in respect of  
St Paul Malmesbury Without Parish Council – WI0212**

**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 2018; 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 2017/18**

On 28/09/18 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 2018. 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 smaller authority has disclosed that it made proper provision during the year 2017/18 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.

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:

- The Council has not correctly accounted for its share of the Joint Burial Committee. The Practitioners' Guide states that authorities that operate joint committees, boards or other joint arrangements should make sure that the appropriate shares of income, expenditure, assets and liabilities (including any year-end balances) are included within their own accounts. Merely accounting for net contributions to joint arrangements is not acceptable. Such contributions need to be "grossed up" to reflect the actual share of income and expenditure (or receipts and payments if applicable) of the joint arrangements operations. Additionally, the authority's share of any separately identifiable bank/cash balances at the year end should be included within Line 8, matched (with the necessary reconciliation for specific Debtors, Stock and Creditors) by a share of earmarked reserves in Line 7.

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

The smaller authority has not provided an adequate explanation as to why the internal auditor has responded 'Not covered' to internal control objective C in respect of risk assessment.

**External auditor certificate 2017/18**

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 2018.

*PKF Littlejohn LLP*  
**PKF Littlejohn LLP**  
**18/12/2018**