

## Section 3 - External Auditor Report and Certificate 2018/19

In respect of

ADDERBURY PARISH COUNCIL

### 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 as 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2. External auditor report 2018/19

~~(Except for the matter reported below)\*~~ on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return. In our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the 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.

(\*delete as appropriate)

(continue on a separate sheet if required)

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

The Council has started a significant project in relation to the construction of sports pitches and a Pavilion. The total cost of the project is expected to be in the region of £2.5million. At 31 March 2019 the Council had raised funds of around £650-700k and some concerns were raised to the External Auditor over the management of the project, particularly in relation to the Council's ability to raise the required funding ahead of committing to the spend.

We have reviewed this with the Council as part of our audit for the year ended 31 March 2019 and find that there is nothing to suggest proper procedures have not been followed. The project itself has been broken down into separable stages. The monies received to date are being targeted towards what could be described as 'Stage 1' of the total proposed development and the budget managed to ensure this stage can be completed with the funds currently available. Further stages of the project are currently at a planning stage and involve obtaining planning permission before attempting to move forward further. The Council has confirmed that although it is planning ways of raising funds to complete all stages of the development it has not committed funds in excess of those available. Each stage of the development will have requirements which need to be met before moving forward and committing funds. The Council has confirmed it is managing and reviewing this to ensure budgetary control is maintained. This will ensure that additional stages of the project are fully funded before being undertaken.

(continue on a separate sheet if required)

### 3. External auditor certificate 2018/19

We certify/ ~~do not 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.

~~\*We do not certify completion because:~~

External Auditor Name

MOORE

External Auditor Signature



Date 13/10/2019

\*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](http://www.nao.org.uk))