

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

In respect of **PUDDLETOWN AREA OF LOCAL COUNCILS – DO0130**

#### 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:

- The figure in Section 2, Box 9 of the prior year comparative column does not agree to the prior year final signed AGAR. The restated 2018/19 figure includes the purchase and disposal of assets made in 2019/20 when this should only be reflected in the 2019/20 figure. The prior year Box 9 figure should read £446,217.

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

*PKF Littlejohn LLP*

Date

14/11/2020

\* 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))

Puddletown Area of Local Councils  
c/o Anna Bendall, Clerk  
27 Brymer Road  
Puddletown  
Dorset  
DT2 8SX

Our ref CE/SAAA/DO0130  
Your ref

Email sba@pkf-l.com

16 November 2020

**Puddletown Area of Local Councils  
Annual Governance and Accountability Return 2019/20**

In our External Auditor Report and Certificate 2019/20 dated 14/11/2020 We raised the following “except for” matter:

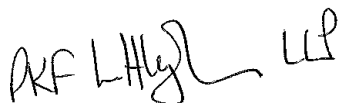
The AGAR was not accurately completed before submission for review:

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Subsequent to us signing off our report, the smaller authority has provided evidence to demonstrate that the assets in question were actually purchased in prior years and so it was in fact correct to have restated the prior year figure. In light of this evidence, there was no need to raise the “except for” matter and this should have been a clean report.

Once a closure certificate has been issued we are not permitted to reissue it; however, please publish this letter alongside the AGAR Sections 1, 2 and 3 on the authority’s website.

We apologise for this oversight.



PKF Littlejohn LLP