

9/30/2019

Claire Tilley <cranfordparish@gmail.com>



NH0062 2018/19 AGAR Section 3 External Auditor Report

Fri, Sep 20, 2019 at 9:07 AM

Claire Tilley <cranfordparish@gmail.com>
To: SBA <sba@pkf-littlejohn.com>

Dear Sirs

As I was printing out these documents to present to council, I note that there is an inaccuracy/discrepancy on Section 3 which I have copied below.

The AGAR was not accurately completed before submission for review
• *Transfers between bank accounts should have been excluded from receipts and payments in Section 2. The figures in Boxes 3 and 6 should read £3,559 and £9,879 respectively.*

If you go back to correspondence regarding the queries brought up, you will see that this related to the figures in Box 2 and 6 for the year **2017-2018** when the council was exempt from a review. I do feel this should be made clear, as to a member of public, or our Internal Auditor, they would not know what year end it referred to, and when I transfer year-end figures for Mar 19 to the following years AGAR, it may be questioned, as these will be different to what appears on this External Auditor report

Then the other matters section says

In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.

So this then looks like the comment in the first box relates to 2018-2019? I did provide evidence to you for the prior year, 2017-2018 to Chloe Collins on the 31st July-which backed up the figures that you have referred to in the first section of your report

I would be most grateful if you could amend the report for clarity, hopefully before the 30th September, so that I may publish the correct paperwork

Kind regards
Claire

Claire Tilley
Clerk to Cranford Parish Council
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[Quoted text hidden]



Claire Tilley <cranfordparish@gmail.com>

NH0062 2018/19 AGAR Section 3 External Auditor Report

Thu, Sep 26, 2019 at 10:28 AM

SBA <SBA@pkf-littlejohn.com>

To: Claire Tilley <cranfordparish@gmail.com>, SBA <SBA@pkf-littlejohn.com>

Dear Ms Tilley

Thank you for your email. We can confirm that the matter raised in our report is in connection with the prior year figures for 2017/18. Our report has to include any matters affecting the prior year figures as these are displayed alongside the current year. We apologise that the report did not explicitly state the year to which the figures related. Unfortunately we are unable to re-issue our report once it has been issued. Therefore, please feel free to display this email along the report to clarify the situation.

Kind regards

SBA Team

For and on behalf of PKF Littlejohn LLP

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