



**RYDE
TOWN COUNCIL**

Report To: Ryde Town Council Finance Committee – 16TH October 2018.
Report From: Gareth Hughes, Responsible Financial Officer

**EXTERNAL AUDIT OF 2018 ANNUAL GOVERNANCE
AND ACCOUNTABILITY RETURN (AGAR)**

1. Purpose of Report

It is a requirement of the Accounts and Audit regulations that I present to the Council the findings of the External Auditor at the conclusion of the audit of the Annual Governance and Accountability Return.

2. Content

2.1 The audit of the AGAR for 2018 has been finalised and a Conclusion of Audit notice placed on public display.

2.2 The External Auditors signed certificate states the following -

‘Except for the matters reported below, on the basis of our review of Sections 1 & 2 of the AGAR, in our opinion the information in Sections 1 & 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 legislative and regulatory requirements have not been met’

‘The smaller authority has disclosed that it made proper provision during 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 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’

For the 2016-17 Annual Return the following was reported by the then External Auditor–

‘The Accounting Statements were approved on the same day of the commencement of the inspection period of the exercise of electors rights. The latter should commence the day after the approval of the Accounting Statements’

It would appear that because the error of 1 day relating to the 2016-17 audit happened in the 2017-18 year the answer to the above Assertions 4 & 7 should have been ‘No’.

2.4 There are no adjustments required to the 2017-18 accounts or any other

financial implications arising from the External Audit

3. Recommendation

That it be recommended to Full Council that the report of the External Auditor be accepted.

Gareth Hughes
Responsible Financial Officer
9th October 2018.