

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

Stokenchurch Parish Council

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual 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. 2016/17 External auditor's report

Except for the matters reported below on the basis of our review of the annual return, in our opinion the information in the annual return 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.

A. The Council has not approved and published the annual return and started the period of public rights in accordance with the Accounts and Audit (England) Regulations 2015. The regulations require these processes to have been completed by the first working day of July. For 2016/17 this was not done until July 19. For 2017/18 the Council needs to put arrangements in place to ensure that it can discharge its responsibilities in line with the statutory timetable.

See separate sheet.

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

A. In undertaking the review of the 2016/2017 Annual Return it came to our attention that in 2017 the Council has not met the requirements of the 2015 Regulations to provide electors with a period of 30 working days, including the first 10 working days of July, to inspect the accounts. The Council should ensure that in 2017/2018 they comply with the Regulations and respond no to the relevant assertion in its Annual Governance Statement.

See separate sheet.

3. 2016/17 External auditor certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017

External auditor signature:

Mazars LLP

External auditor name:

Mazars LLP, Durham, DH1 5TS

Date:

15 September 2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)