

## Section 3 – External auditor certificate and report 2014/15 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

STOKENCHURCH PARISH

Council/Meeting

### Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (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.

### External auditor's report

Except for the matters reported below, on the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

- A. The Council relies on the work of Internal Audit to inform the completion of the Annual Governance Statement, Section 2 of the Annual Return. For 2014/15 the Internal Auditor's report is dated after the date the Council approved Section 2 of the Annual Return. In future the Council should seek to receive the Internal Audit report before it approves the Annual Governance Statement.
- B. We were required to return the Annual Return to enable the Council to correct an error in Section 1, Box 9 (fixed assets) was initially understated as it did not include some capital assets and depreciated others. Proper practice requires that depreciation is not applied to fixed assets for recording in Box 9. In future the Council should ensure that fixed assets are complete and recording following proper practice.

External auditor's signature:

McGraws LLP

External auditor's name:

Mazars LLP, Durham, DH1 5TS

Date:

24 September 2015

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts