

Section 3 – External auditor certificate and report

2015/16 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 2016 in respect of:

Enter name of
smaller authority here:

CHURCH PULVERBATCH PARISH COUNCIL

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 2016; 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.

External auditor's report

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 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 did not initially provide an explanation of all significant variances between 2014/15 and 2015/16 in Section 2 as requested for audit review. Following the departure of the clerk the Council was unable to fully explain the significant variance in 'other payments' at Box 6. In future the Council needs to ensure that it can provide an explanation of all significant variances highlighted in Section 2. These explanations also help the Council to understand its year on year financial performance.

B. In undertaking our review of 2015/16 Annual Return it came to our attention that the Council had not included the first ten working days of July in the period it provided electors with the right to inspect the accounts, as required by regulation 15 of the Accounts and Audit (England) Regulations 2015. In future the Council should ensure its inspection period complies with the regulations and on next year's annual return the Council should answer no to the relevant question on the Annual Governance Statement in order to reflect the non-compliance in 2016.

External auditor's signature:

Mazars LLP

External auditor's name:

Mazars LLP, Durham, DH1 5TS

Date:

1 September 2016

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)