

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:

GURTK MALVERN 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 relies on the work of internal audit to inform its preparation of the Annual Governance Statement at Section 1 of the Annual Return. For 2015/16 the date of the internal audit report was after the date the Council approved Section 1. In future the Council should seek to obtain the internal audit report before it approves the Annual Governance Statement.

B. Fixed assets at Box 9 in Section 2 were initially misstated because they were based on an updated insurance valuation. Proper practice requires fixed assets to be disclosed at initial cost, or a proxy such as insurance value when the initial cost is not known, and this value does not change until the asset is disposed of. In future the Council should ensure that it records fixed assets in the Annual Return following proper practice.

C. We were required to return the Annual Return to enable the Council to correct errors in Section 2. Boxes 3, 5 and 6 for the year ending 31 March 2016 were initially incorrect as the figures had been misstated. In future the Council should ensure that the Annual Return is accurately completed.

External auditor's signature:

Mazars LLP

External auditor's name:

Mazars LLP, Durham, DH1 5TS

Date:

8 August 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)