

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

Dutchingham 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.

The Internal Audit was not undertaken by an independent person and thus the requirement for an adequate internal audit during the year was not met. However, the relevant assertion within the Annual Governance Statement was answered yes. In future, the Council should ensure the internal auditor is independent of the Council.

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

The initial bank reconciliation in support of Section 2 of the Annual Return was incorrect because of issues with receiving bank statements and the treatment of uncleared and unpresented cheques.

The bank reconciliation and cash book provided are incorrectly dated to the year 2015/16 and should be dated as at 2016/17.

In future, the Council should ensure the Annual Return and supporting documents are accurate and complete.

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:

30 August 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)