

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

Bodges Mount 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 report (KE0328)

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 Annual Return was not accurately completed before submission for review.

- The smaller authority has not restated the 2015/16 figure when revaluing assets in Section 2, Box 9. Please note that changes in the Practitioner's Guide this year do allow smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated.
- The prior year accounts were prepared on a receipts and payments basis, but should have been restated on an income and expenditure basis in Section 2, Column 1, for comparative purposes.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2017/18 for the exercise of public rights, since the period for the exercise of public rights was less than 30 consecutive working days in length and did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2017/18 and ensure that it makes proper provision for the exercise of public rights during 2018/19.

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 *PKF Littlejohn LLP*

External auditor name PKF Littlejohn LLP

Date 27/9/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN02. The AGN is available from the NAO website (www.nao.org.uk)