

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

Whissonett 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 Council has asserted in its Annual Governance Statement (assertion 6) that it "arranged for a competent person, independent of the financial controls and procedures to give an objective view on whether internal controls meet the needs of this smaller authority". However, there is no evidence of Internal Audit being appointed by the Council and we understand the internal auditor named on the annual return is the clerk's son-in-law. The Council arranged for a second internal audit and the new internal auditor found significant weaknesses, which the original internal auditor had not reported. In future, the Council should ensure that it formally appoints an independent person to perform the Internal Audit and complete the report.

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

In undertaking the review of the 2016/2017 Annual Return it came to our attention that in 2017 the Council has not met the requirements of the 2015 Regulations to provide electors with a period of 30 working days, including the first 10 working days of July, to inspect the accounts. The original notice allowed for more than 30 working days and this was only corrected mid-way through the period, which could have confused the public. The Council should ensure that in 2017/2018 they comply with the Regulations and respond no to the relevant assertion in its Annual Governance Statement.

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:

15 December 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)