

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

CHESWARDINE 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 Accounts and Audit (England) Regulations 2015 require that the period of public rights covers 30 working days including the first 10 working days of July. In 2016 this requirement was not met but the Council has answered yes to the assertion on public rights in the Annual Governance Statement. In future the Council needs to put in place arrangements to ensure that it can meet its statutory obligations in respect of public rights and answers no in the Annual Governance Statement where this has not been achieved.

The Council has not fully implemented recommendations made in 2015/16 internal and / or external audit reports regarding annual formal approval of the Risk Assessment. The Council answered yes to the relevant assertion in the 2016/17 Annual Governance Statement, claiming it has taken appropriate action in respect of audit reports. In future, the Council should ensure that appropriate action in response to audit recommendations is taken within a reasonable time. We appreciate the Council has had a difficult year with the previous clerk not fulfilling their duties for the 16/17 financial year. We are pleased to see the Council reinstate the previous Clerk who has been able to sort out issues that have been raised previously.

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

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:

31 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)