

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:

BURTON SALMON 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 report NY0101

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 smaller authority:

Information provided by the clerk (variance analysis) indicates the purchase of a defibrillator for £1,000 which does not appear to be reflected in Box 9 on page 2. In addition we note the receipt of a grant for the purchase of village hall benches which also do not appear to be included. Finally we note that legal costs have been incurred in respect of the village hall.

Please consider this point and if adjustments are appropriate make them on the next return.

We also note that legal costs have been incurred in respect of the purchase of the village hall. We do not believe the purchase was completed at 31 March 2016. When the purchase is complete and the hall becomes an asset of the council, it should be recorded as such in the asset register.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

7th September 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)