

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:

Ashendon 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'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 matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

A. The Council has stated in Section 1, item 3, that it has taken all reasonable steps to assure itself that there are no matters of actual or potential non-compliance with laws, regulations and proper practices. However, it has been brought to our attention that PAYE and NI requirements were not properly applied during 2015/16. The Council has now addressed this issue for 2016/17.

B. The Council has stated in Section 1, item 7, that it has taken appropriate action on all matters raised in reports from internal and external audit. However, for the third consecutive year we have been required to send back the Annual Return to enable the Council to correct the Fixed Assets figure, at Box 9 of Section 2. The Council needs to ensure it records fixed assets in the Annual Return in line with proper practice.

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

External auditor's signature: mazars LLP

External auditor's name: Mazars LLP, Durham, DH1 5TS

Date: 9 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)