

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

FITTLEWORTH 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 (WS0059)

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. Please ensure that amendments are corrected in the prior year comparatives when submitting next year's Annual Return.

- The smaller authority has disclosed that it made proper provision during the year 2016/17 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as we reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7. This is clearly not correct.
- Section 2, Box 2, the annual precept, does not agree to the figure notified to us by the precepting authority. The figures in Boxes 2 and 3 should read £17,800 and £31,830 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the Annual Return. In addition, the Council has not restated the prior year figures in Boxes 2 and 3, as reported in our prior year External Auditor Report, these figures should read £17,380 and £12,855 respectively.

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

Paul Hutton LLP

External auditor name

PKF Littlejohn LLP

Date

4-9-17

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)