

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

POTTO 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 (NY0451)

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 smaller authority failed to publish the final signed Annual Return by 30 September 2017, the date required by the Accounts and Audit Regulations 2015 – an updated bank reconciliation was required to support the Box 8 figure.

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

The smaller authority has confirmed that it has not complied with the governance assertions in Section 1, Boxes 3 and 7, and it has provided the appointed auditor with an explanation for non-compliance which relates to the need to address weaknesses identified during the 2015/16 limited assurance review.

3. 2016/17 External auditor certificate

We do not 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 because:

we have received correspondence from an elector of the parish that we must consider prior to certifying the completion of our review.

External auditor signature *PKF Littlejohn LLP*

External auditor name **PKF Littlejohn LLP**

Date **9/10/17**