

## Section 3 – External auditor certificate and report 2014/15

### Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

AMCOTTS PARISH COUNCIL

Council/Meeting

### Respective responsibilities of the body and the auditor

The body is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The body prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (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 (ACHU0005)

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.

- The Body failed to approve the Annual Return by 30 June 2015, the date required by the Accounts and Audit (England) Regulations 2011. Section 2 was approved on 9 July 2015.
- Section 1, 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 £1,784 and £3,692 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 £1,742 and £288 respectively. Please ensure these figures are corrected when completing the 2015/16 Annual Return.

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

- The Internal Auditor has ticked 'N/A' to the response in to statement H of Section 4, the Annual Internal Audit Report, regarding assets and investments. No explanation has been provided as to why coverage is not required by internal audit.

External auditor signature



External auditor name

PKF Littlejohn LLP

Date

21 September 2015

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.