

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

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

In undertaking the audit it came to our attention that in 2016 the Council did not meet the requirements of the 2015 Regulations in the 2015/16 financial year to upload the notice of elector's rights on the website. Although we understand the reason for this was not Council's fault and instead that of an external body responsible for website running, the Council should have answered no to the relevant assertion in the Annual Governance Statement. We are of the understanding that the new Council website is now working, the elector's rights for this year have been uploaded, and this should not be an issue going forward.

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

The Council was unable to provide a letter of engagement for the Internal Auditor, as requested for this year's audit review, due to this never having been done previously. A letter of engagement, which outlines the terms and scope of the employment, is an important part of the formal appointment process. In future we advise the Council to include this as part of its proper practice.

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:

Mazars LLP

External auditor name:

Mazars LLP, Durham, DH1 5TS

Date:

10 September 2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)