

# Section 3 – External auditor report and certificate

In respect of:

Enter name of smaller authority here:

CALVERTON 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

(~~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. (\*delete as appropriate).

(continue on a separate sheet if required)

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

SEE ATTACHED

(continue on a separate sheet if required)

## 3. 2016/17 External auditor certificate

We certify/~~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.

\* We do not certify completion because:

External auditor signature Grant Thornton UK LLP

External auditor name Grant Thornton UK LLP Date 12 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](http://www.nao.org.uk))

**This page is part of Section 3 - External auditor certificate and opinion 2016/17**

**Calverton Parish Council**

**External Auditor Report for the year ended 31 March 2017**

**Matters reported**

None

**Other matters not affecting our opinion which we wish to draw to the attention of the authority**

**Bank reconciliations**

The internal auditor identified weaknesses in the Authority's financial management procedures. They found that bank reconciliations had not been reviewed on a quarterly basis as required by the Authority's financial regulations.

The Authority should take appropriate action to address the issue identified by the internal auditor.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *12 September 2017*

**Our ref NOT029**