

# Section 3 – External auditor certificate and report

## 2015/16 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 2016 in respect of:

Enter name of  
smaller authority here:

Over Haddon Parish Council

### 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 2016; 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.

### 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 matters have come to our attention giving cause for concern that relevant legislation 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)

External auditor signature Grant Thornton UK LLP

External auditor name **Grant Thornton UK LLP** Date 24 August 2016

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 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 2015/16**

**Over Haddon Parish Council  
Audit Report for the year ended 31 March 2016**

**Matters reported**

None

**Other matters not affecting our opinion which we wish to draw to the attention  
of Over Haddon Parish Council for the year ended 31 March 2016**

**Section 2, Accounting statements, Box 9 - Total fixed assets plus long term  
investments and assets**

On Section 2, Box 9, the figure for Total fixed assets plus long term investments and assets is understated by £8,412. The Council has supplied a copy of the fixed asset register that confirms the correct figure should be £8,412. In future, the Council should ensure that figures are correctly stated in Section 2.

The Council should restate the 2016 figures on next year's Annual Return and write "Restated" beneath the £ sign on the 2016 column.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *24 August 2016*

**Our ref DBY181**