

## 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:

Selattyn and Gobowen 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's report

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.

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

A. The Council did not initially provide a bank reconciliation in support of Section 2 explaining the difference between bank statements and the cash book. The document referred to as a bank reconciliation contained an unexplained difference of £8,128. A complete reconciliation was provided upon request. In future the Council should ensure that it prepares a complete bank reconciliation as part of completing the Annual Return and it submits the bank reconciliation for audit review.

B. We were required to return the Annual Return to enable the Council to correct an error in Section 2. Fixed assets in box 9 did not reflect the purchase of new fencing for the sports court of £25613. All new asset purchases must be reflected in the annual return.

External auditor's signature:

Mazars LLP

External auditor's name:

Mazars LLP, Durham, DH1 5TS

Date:

25 July 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))