

# 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:

WENDLEBURY 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).

The Authority did not undertake and minute a full risk assessment during the year. The authority cannot evidence that it has assessed and taken appropriate steps to manage all the risks it faces. This is contrary to Regulations 3(c), 6(1)(a) & 6(3)(a) of the Accounts and Audit Regulations 2015.

(continue) Fixed assets have not been accounted for in accordance with proper practices as specified by the Accounts and Audit Regulations 2015.

Other matters not affecting our opinion which are relevant to the situation of the smaller authority:

Please see enclosed report

(continue on a separate sheet if required)

External auditor signature

*BDO LLP*

External auditor name

BDO LLP Southamprori  
United Kingdom

Date

22/03/16

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))

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