

## Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

CALVERT GREEN 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.

The Accounts and Audit (England) Regulations 2015 require that the Council approves the annual return prior to the commencement of the period for exercise of the public rights. In 2016 this requirement was not met but the Council has answered yes to the assertion on public rights in the Annual Governance Statement. In future the Council needs to put in place arrangements to ensure that it can meet its statutory obligations in respect of public rights and answers no in the Annual Governance Statement where this has not been achieved.

It came to our attention that the fixed at Box 9 in Section 2 of the annual return omitted acquisitions for the second successive year. However, the Council has asserted in the Annual Governance Statement that it has taken appropriate action in respect of audit reports. In future, the Council should ensure that appropriate action is taken in respect of audit reports before approving the Annual Governance Statement.

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

See separate sheet.

### 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](http://www.nao.org.uk))