

### Section 3 – External Auditor Report and Certificate 2017/18

In respect of Wheatley Hill Parish Council

#### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability 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 External auditor report 2017/18

(Except for the matters reported below\*) on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with *Proper Practices* and no other 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 authority:

The Council holds reserves of £161,855 compared to its annual precept of £99,916 and expenditure of £58,651. The Council has no powers to hold revenue reserves for general purposes other than for reasonable working capital and should consider earmarking funds for specific purposes.

The Council did not provide the additional information requested as a result of being selected for a random spot-check for audit review by the agreed date. In future, the Council should ensure that all information requested for audit review is provided by the due date.

(continue on a separate sheet if required)

#### 3 External auditor certificate 2017/18

We ~~certify~~ **do not certify** that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

\*We do not certify completion because:

Not applicable

External Auditor Name

Mazars LLP, Durham, DH1 5TS

External Auditor Signature *Mazars LLP*

Date 27 September 2018

\*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk)).