

## 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:

Trotton-with-Chithurst 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 (ACWS0139)

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.

Section 2, Box 2, the annual precept, does not agree to the figure notified to us by the precepting authority. The figures in Boxes 2 and 3 should read £2,000 and £187 respectively. Please ensure that amendments are corrected in the prior year comparatives when submitting next year's Annual Return. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the Annual Return. In addition, the Council has not restated the prior year figures in Boxes 2 and 3, as requested in our prior year External Auditor Report, these figures should read £2,000 and £590 respectively. As notified in our instruction letter each year, all the precept figures published by the precepting authorities are available for checking on our website prior to completion of the Annual Return.

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

The Annual Return was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when submitting next year's Annual Return:

- The Clerk confirmed that the minute reference in Section 1 should read "Minutes 20160622 egm Item 6"
- Training costs have been included in the current year Box 4 figure, they should have been included in Box 6. The correct Boxes 4 and 6 figures are £100 and £1,373 respectively

We note that since the departure of the previous Clerk, the Chair had been undertaking this role and has thus signed Section 1 twice. Please note that proper practices state that the proper segregation of duties means that the Chair of a local council should never be appointed (even on a short-term basis) either as Clerk or as RFO (para 3.5). If the Chair has temporarily been acting as Clerk, then another councillor should sign on behalf of the local council. We note that the Council has appointed a new Clerk since the year end.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

28/9/16

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))

PKF Littlejohn LLP