

## 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:

HINXTON 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 (ACCA0132)

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 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 bank reconciliation did not add up and, on further investigation, the Clerk confirmed that Boxes 6, 7 and 8 were also incorrect. The correct figures should read £18,222, £17,315 and £17,315 respectively
- The Chair's signature on Section 1 has been dated 9/4/16 in error, this date should read 9/5/16.

Any amendments made in Section 2 of the Annual Return must be initialled and dated by the RFO/Chair.

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to a significant weakness in relation to NI contributions. The smaller authority must ensure that action is taken to address this area of weakness in a timely manner. We were only provided with one page of the detailed report, but note that the NIC recommendation was numbered '9', this indicates a number of other less significant areas of weakness that the Council should address.

External auditor signature *PKF Littlejohn LLP*

External auditor name PKF Littlejohn LLP

Date 19/9/16

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))