

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:

STOKE 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 (ACKE0267)

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:

In the completion of the Annual Internal Audit Report, the internal auditor has drawn attention to weaknesses in relation to asset additions. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

Section 2, Box 9: Information received from the smaller authority indicates that assets purchased during the year have not been included in Box 9. Please note that proper practice, as specified in the Practitioners' Guide, only requires that assets are recorded at their original cost and no adjustment is required until disposal. Where original cost is not known a proxy such as insurance value may be used but this value should remain constant throughout the period of ownership and not be revised to reflect current values. The Clerk has confirmed that the correct value for Box 9 is £275,277. Please ensure that amendments are corrected in the prior year comparatives when submitting next year's Annual Return.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

27-7-16

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)