

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:

POTTO 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 (ACNY0451)

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.

1. It is our view that the Council was again in breach of Schedule 12, paragraphs 10(2)(a) and (b) of the Local Government Act 1972 regarding the late issue and publication of Council agendas on some occasions during 2015/16. Potentially this means that electors may have been denied a proper opportunity to input on Council business. As a result, Assertion 3 of the Annual Governance Statement should have been answered 'No' and this non-compliance with Schedule 12, paragraph 10(2)(a) of the Local Government Act 1972 also means that Council decisions at any such meetings may have been 'unlawful'.
2. We note that there were a number of instances of failure to publish draft minutes on the Council's website within a month of the relevant meetings, as is required in law by the Smaller Authorities (Transparency Requirements) (England) Regulations 2015. We note that the Council's stated policy on their website is to publish the minutes after they have been approved at the following meeting. As a result, Assertion 3 of the Annual Governance Statement should have been answered 'No'.
3. Section 1 of the Annual Return was not accurately completed before submission for review:
 - The prior year comparatives contained errors in Boxes 1 and 3, the correct figures are £6,479 and £521 respectively.
4. The Council failed to publish the audited Annual Return by 30 September 2016, the date required by the Accounts and Audit Regulations 2015, due to challenge correspondence received in relation to the Annual Return, which had to be considered by the appointed auditor before the Annual Return could be signed.

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

1. Although we note that Council minutes have been improved from November 2015 onwards to exclude individuals' names, we note that the earlier minutes during the year did include such details. Published agendas and minutes should not include personal details.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

20/8/17

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)