

Section 3 – External auditor certificate and report 2014/15

Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

INTERNATIONAL COUNCIL **POSTLING PARISH COUNCIL** Council/Meeting

Respective responsibilities of the body and the auditor

The body is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The body prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (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 (ACKE0217)

Except for the matters noted 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 1, 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 £1,950 and £473 respectively. 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 set out in our prior year External Auditor Report, these figures should read £1,950 and £128 respectively.

The Council has taken no action following our report last year setting out that the notice board purchased in 2013/14 should be recorded in box 9 on page 2 and should not have ticked "yes" to box 7 on page 3.

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

External auditor signature

External auditor name

PKF Littlejohn LLP

Date

22 September 2015

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.