

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:

Felmingham Parish

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's report

Except for the matters reported below, on the basis of our review, 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 council:

1. The Council relies on the work of Internal Audit to inform its preparation of Section 2 of the Annual Return, the Annual Governance Statement. For 2014/15 the Internal Audit report is dated after the date that the Council approved Section 2 of the Annual Return. In future the Council needs to ensure that it receives the Internal Audit report before it approves Section 2.
2. The Council is required to approve the Annual Return and include the date of the meeting and the relevant minute reference in Section 1 of the Annual Return. The Council's initial Annual Return submission did not include the minute reference of "MINUTES 2015 05 26 129", which we have added.
3. Box 11 on Section 1, total fixed assets, does not include the purchase cost of a dog bin acquired by the Council during 2014/15. The Council should ensure that box 11 includes the purchase cost of all of its fixed assets.
4. The Council holds reserves of £2,851 compared to its 2014/15 precept of £1,500 and annual costs of £1,831, but has currently not earmarked any reserves for specific purposes. The Council has no powers to hold revenue reserves for general purposes and should considering identifying specific purposes to earmark reserves.

External auditor's signature: Mazars LLP

External auditor's name: Mazars LLP, Durham, DH1 5TS Date: 1 September 2015

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