

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:

CLAPHAM 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 (ACWS0032)

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. The Annual Return has not been signed in accordance with the Accounts and Audit Regulations 2015:
 - Section 2 was approved before Section 1.

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

1. The smaller authority has confirmed that it has not complied with the risk management governance assertion in Section 1, Box 5, but it has not provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.
2. The responses given in Section 1, Box 9; Section 2, Box 11; and Box K of the Annual Internal Audit Report are not consistent. If the smaller authority does not act as sole managing trustee for any trust funds then the answers should be 'not applicable'/'no'/'not applicable' respectively.
3. The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Box 6 of Section 2.

External auditor signature *PKF Littlejohn LLP*

External auditor name PKF Littlejohn LLP

Date 17/8/16

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)