

## Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

BROOMFIELD PARISH COUNCIL

### 1. 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 2017; 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.

### 2. 2016/17 External auditor report (EX0035)

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 other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met.

The Council prepares its accounts on a receipts and payments basis; however, unclaimed VAT of £862, £2,638 and £1,298 for years 2014/15, 2015/16 and 2016/17, respectively, has been accounted for as income resulting in Boxes 1, 3 and 7 being overstated. Boxes 1, 3 and 7 for 2015/16 and 2016/17 should read as follows:

	2015/16	2016/17
Box 1	231,710	225,982
Box 3	23,345	17,531
Box 7	225,982	211,297

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2017/18 for the exercise of public rights, since the correct information was not published on a website as well as a noticeboard. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2017/18 and ensure that it makes proper provision for the exercise of public rights during 2018/19.

### 3. 2016/17 External auditor 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 2017.

External auditor signature

*PKF Littlejohn LLP*

External auditor name

PKF Littlejohn LLP

Date

31 August 2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))