

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

CAMERTON 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

(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. (*delete as appropriate).

(continue on a separate sheet if required)

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

see attached

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not 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.

* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

21/8/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)



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**Other matters not affecting our opinion which we wish to draw to the attention of
the authority**

Work of the Internal Auditor

We note that the Authority is the sole trustee of, and is responsible for managing a charitable trust. The Authority has confirmed that they have properly discharged their responsibilities relating to this trust at Section 1 of the Annual Return. However the Internal Auditor has not noted in the Internal Auditor Report that he had identified this as an additional risk to be covered in the internal audit. In future years the Authority should direct the Internal Auditor to cover this area and he/she should note his conclusion at paragraph K on the Internal Auditor Report.

Grant Thornton UK LLP
Grant Thornton UK LLP

Date 21/8/17

Our ref AVN021