

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:

WEST MALLING 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 KE0306

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.

- The Council failed to publish the final signed Annual Return by 30 September 2016, the date required by the Accounts and Audit Regulations 2015.
- The Council failed to commission an internal audit report prior to the approval of the governance and accounting statements on page 2. Without such a report we believe it to be inappropriate for the Council to approve either statement. In addition, it was inappropriate for the Council to have ticked "Yes" to box 6 on page 2 when approving the governance statement.

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

The completed Annual Return and all relevant supporting information were not submitted for review by the date requested. In particular in the case of the internal audit report, this was not completed until 20 September 2016.

As the Return was presented in loose leaf format, we have initialled each page for identification purposes.

External auditor signature

External auditor name

PKF Littlejohn LLP

Date

5th October 2016

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)