

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:

IRBY - UPON - HUMBER PARISH COUNCIL

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 report (HU0134)

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.

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

The Annual Return was not fully and accurately completed before submission for review:

- Expenses have been included in Box 4, these should have been included in Box 6
- The prior year amendments reported in our External Auditor Report last year have not been made
- The Council has included some receipts in the wrong year
- The minute reference of the approval by the Council has been omitted (Sections 1 and 2)

The correct figures, based on the information provided by the Council this year and last year, are as follows. Please ensure that these figures are used as the prior year comparatives in next year's Annual Return:

Box	2013/14 (£)	2014/15 (£)
1	5,164	7,192
2	1,603	637
3	5,136	1,255
4	0	540
5	0	0
6	4,711	1,766
7	7,192	6,778
8	7,192	6,778
9	1	1
10	0	0

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

10/9/15

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