

## 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:

IRBY-UPON-HUMBER 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 (ACHU0134)

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 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 2016/17 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2016/17 and ensure that it makes proper provision for the exercise of public rights during 2017/18.

The Annual Return was not fully and accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when submitting next year's Annual Return:

- Section 2, Box 2, the annual precept, does not agree to the figure notified to us by the precepting authority. The figures in Boxes 2 and 3 for the current year should read £1,275 and £106 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the Annual Return.
- We raised a number of required amendments to the prior year figures in our external auditor report last year. The following have not been amended: Section 2, Boxes 2, 3, 4, and 6 should have been restated to £637, £1,255, £540, £1,766 respectively. If these figures are used then the Box 7 figure correctly agrees to Boxes 1+2+3-4-5-6.
- The smaller authority name has been omitted from Section 2.

The Council should ensure that it has regard to the level of reserves held when considering future precept requests. Any earmarked reserves should be considered and formally approved by the Council.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

28/9/16

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](http://www.nao.org.uk))