

## 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 HATCH 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

(~~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. (\*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)

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

29/9/16

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))

**This page is part of Section 3 - External auditor certificate and opinion 2015/16**

**West Hatch Parish Council  
Audit Report for the year ended 31 March 2016**

**Other matters not affecting our opinion which we wish to draw to the attention  
of West Hatch Parish Council for the year ended 31 March 2016**

**Section 2, Accounting statements, Accounting for Fixed Assets**

It has come to our attention that Box 9 of Section 2 of the Annual Return, the Accounting Statements, that assets purchased during 2015/16 have not been included in Box 9. Box 6 states the Council purchased a computer and a printer, which totals £636, during the year 2015/16.

A formal schedule of assets should be maintained and regularly updated. This should be reported in Box 9 of Section 2 of the Annual Return.

The Council should restate the 2016 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2016 column.

The Practitioners' Guide has been updated in 2016 and new guidance on accounting for fixed assets will apply in 2016/17. The Council should review this guidance when completing the 2016/17 annual return and ensure that it classifies its assets appropriately and the correct value of the asset is included in Box 9.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *29/9/16*

**Our ref SOM300**