

## Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

DODDISCOMBSLEIGH 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

Date

29/9/2017

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



**This page is part of Section 3 - External auditor certificate and opinion 2016/17  
Doddiscombsleigh Parish Council  
External Auditor Report for the year ended 31 March 2017**

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

**Section 2 – Accounting statements**

Box 2 on Section 2, Precepts or Rates and Levies, is incorrectly stated as £3,226. This should instead read £3,291. The Parish Authority included the Devon Association of Local Authorities payment incorrectly, this should be included in Box 3, Total other Receipts.

Box 2 should state £3,291 and Box 3 should state £3,861

The Authority should restate the 2017 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2017 column.

**Internal Audit Report, Box F**

The Internal Auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'Not Covered' as the Authority does not operate a petty cash system.

The Authority should ensure that the Internal Auditor's Report is reviewed before sending the Annual Return to the external auditors. The Authority should minute this process. If there are any errors in the Internal Auditor's Report it should either be amended by the Internal Auditor, or the Authority should provide an explanation for the error.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**  
**Date** 29/9/2017.

**Our ref DVN136**