

## 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:

*BURSTWICK 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.

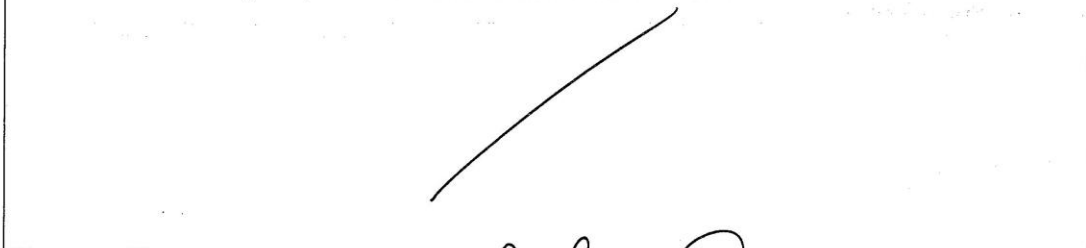
Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

### External auditor report (ACHU0048)

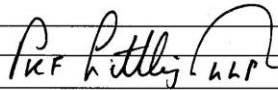
Except for the matters reported below on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The Council has not addressed the issue raised in our report last year, namely the inclusion of assets in box 8 on page 2 at valuation rather than original cost and has, therefore, incorrectly ticked "yes" to box 7 on page 3. The Practitioner's Guide requires that assets be recorded at original cost (unless this is not known, in which case a proxy value such as insurance value may be used). Once fixed at the original cost or the proxy value the figure is only adjusted thereafter for disposals and acquisitions. The figures should be stated at original cost or the proxy value on the 2015/16 return for both years.

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



External auditor signature



External auditor name

PKF Littlejohn LLP

Date

16 September 2015

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