

## 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:

BILLINGSHWEST 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 (ACWS0018)

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:

The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Boxes 3 and 6 of Section 2.

An amount of £15,649 has been moved from Section 2 Box 2 to Box 3 in the prior year figures from the position as stated in the 2014/15 Annual Return. The smaller authority has explained this relates to LTSG monies previously reported in Box 3. There is no impact on the current year figures and it should be noted that the figures as stated in the prior year return agreed to the balances notified to us by the precepting authority.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

30 September 2016