

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:

Chalfont St Giles 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's 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. legislation and regulatory requirements have not been met. (*delete as appropriate).

The Council states in Section 1, item 5, that in 2015/16 it has assessed the risks it faces and taken appropriate mitigating action. However, Internal Audit's report at Section 4 answered 'no' to the corresponding internal control (C) as the Council did not formally complete and approve the risk assessment by the 31st March 2016. The Council needs to ensure it formally approves a risk assessment in 2016/17.

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

(continue on a separate sheet if required)

External auditor's signature:

Mazars LLP

External auditor's name:

Mazars LLP, Durham, DH1 5TS

Date:

6 September 2016

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)