

Section 3 – External auditor certificate and opinion 2013/14 Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 of

STOTTESDON AND SIDBURY PARISH COUNCIL

Council/Meeting

Respective responsibilities of the council and the auditor

The council is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The council prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2014; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

External auditor's report

On the basis of our review, 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 council:

- Section 1, Box 9: Please note that, as stated in the Practitioners' Guide, local councils should account for fixed assets at their purchase cost. If this is not known, a proxy cost should be substituted (e.g. insurance value). Whatever valuation basis is adopted, this should be applied consistently and the 'book' value should usually stay constant until disposal. Where the insurance value has been used as a proxy, it should not be adjusted for any inflation increases. The accounting concept of depreciation is also not applicable and asset values should not be written down until they are disposed of. (NB A nominal value of £1 can be used for community assets, such as areas of land, but not for operational assets)
- In future years, please ensure that the explanation of significant year-on-year variances in the accounting statements (Section 1 of the Annual Return) provides sufficient detail, including monetary values, to fully explain the changes - please refer to guidance notes sent at the start of the audit.

External auditor's signature:

Mazars LLP

External auditor's name:

Mazars LLP, Poole, BH17 0NF

Date:

25 AUGUST 2014

Note: The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission's publication entitled Statement of Responsibilities of Auditors and of Audited Small Bodies.