

Section 3 – External auditor’s certificate and opinion

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2009 of

HURSTPIERPOINTS & SMYERS COMMON PARLISH

COUNCIL/MEETING

Respective responsibilities of the council and the auditor

The council is responsible for the preparation of the accounts in accordance with the requirements of the Accounts and Audit Regulations and for the preparation of an annual return which:

- summarises the council’s accounting records for the year ended 31 March 2009; 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

(Except for the matters reported below)* on the basis of our review, in our opinion the information contained in the annual return is in accordance with the Audit Commission’s requirements and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate)

The Council should undertake a risk assessment, which should consider both financial and operational risks. This should be formally reviewed on an annual basis and the results minuted – refer to the NALC / SLCC Practitioners Guide for further information. It is noted that the Council have taken steps to address this issue in 2009/10.

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

The Council must ensure it takes appropriate action to address the matters raised by the internal auditor.

The Council should ensure that the results of the review of effectiveness of internal audit is documented and minuted each year.

External auditor’s signature:

Mazars LLP

External auditor’s name:

Mazars LLP, Southampton, SO15 2BE

Date:

16/11/2009

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*.