

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 2012 of

TIVETSHALL PARISH COUNCIL

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 2012; 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 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.

In Section 4 and the detailed report to the Council, the Internal auditor has drawn attention to some significant weaknesses in the Council’s internal control and governance arrangements. These have been acknowledged by the Council in completing the Annual Governance Statement (Section 2). The Council must ensure that it takes appropriate steps to address these matters during 2012/13. We would refer the Clerk and Council Members to the advice included within the Practitioners’ Guide, which is available for download from either the NALC or SLCC websites and to the support and training that is available from those two organisations.

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

The Annual Return had to be sent back for amendment, as a number of figures in Section 1 had not been completed in ink.

In future years, please provide an explanation for all significant variances in income and expenditure in Section 1 – refer to guidance sent at the start of the audit. The Council is also required to provide an explanation of the action being taken to address all “no” responses to assertions in the Annual Governance Statement (Section 2).

(Continue on a separate sheet if required)

External auditor’s signature: Mazars LLP

External auditor’s name: Mazars LLP, Southampton, SO15 2BE

Date: 24 August 2012

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*.