

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 2010 of

BRITFORD 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 is also responsible for preparing an annual return which:

- summarises the council accounting records for the year ended 31 March 2010; 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 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.

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

A) Please ensure that the Annual Return is accurately completed before submission for audit: Section 2, Box 9 should be 'N/A' as the Clerk confirmed to us that the Council does not have any trust funds for which it is sole managing trustee.

B) We note that the Annual Internal Audit Report (Section 4) was not completed until some time after the Council's approval of the Annual Return on 5 June 2010 and have confirmed with the Clerk that no internal audit work was undertaken in relation to the 2009/10 financial year prior to that approval date. Council members should ensure that they have sufficient evidence to support the assertion in Section 2, Box 6 that the Council has "maintained throughout the year an adequate and effective system of internal audit".

External auditor's signature:

Mazars LLP

External auditor's name:

Mazars LLP, Southampton, SO15 2BE

Date:

23 AUGUST 2010

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*.