

This page is part of Section 3 - External auditor certificate and opinion 2014/15

**Aslockton Parish Council
Audit Report for the year ended 31 March 2015**

Matters reported

Risk Assessment

The council has not provided information to suggest they have undertaken a risk assessment. Instead we were sent an Emergency Plan.

A risk assessment should be performed at least annually and as a minimum, members should: -

- take steps to identify the key risks facing the parish council
- evaluate potential consequences to the council if an event identified as a risk takes place; and
- decide upon appropriate measures to avoid, reduce or control the risk or its consequences. This might involve insurance or the implementation of internal controls.

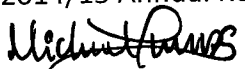
More guidance on risk management can be found in the NALC / SLCC publication "Governance and Accountability for Local Councils – A Practitioners Guide (England)" at paragraphs 2.99 to 2.116.

In our view the response to assertion 5 on Section 3 of the Annual Return should have been "No".

Other matters not affecting our opinion which we wish to draw to the attention of Aslockton Parish Council for the year ended 31 March 2015

Figures for 2013/14

We reported in the 2013/14 audit report that boxes 4 and 6 were incorrect and they should be £4,046 for box 4 (staff costs) and £9,091 for box 6 (all other payments). The Council has not restated these comparative figures for 2013/14 in the 2014/15 Annual Return.


for Grant Thornton UK LLP
Date 28/2/15

Our ref NOT004

Section 3 – External auditor certificate and report 2014/15

Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

ASLOCKTON PARISH

Council/Meeting

Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (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 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. (*delete as appropriate).

see attached

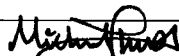
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Other matters not affecting our opinion which we draw to the attention of the council:

see attached

(continue on a separate sheet if required)

External auditor signature



External auditor name

Michael Thomas for Grant Thornton UK LLP

Date

28/9/15

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.