

Section 3 – External auditor certificate and report

2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of
smaller authority here:

TENTERDEN TOWN COUNCIL

Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (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 (ACKE0281)

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.

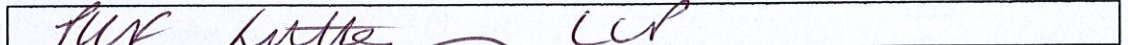
- The smaller authority has not provided an adequate explanation of the difference between the entry in Section 2, Box 8 and the cashbook figure in the bank reconciliation. Furthermore, the smaller authority has not been able to provide a documentation to support the difference between Section 2, Box 7 and 8 for the current year. The Council should address this as a matter of urgency.

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

The Annual Return was not fully and accurately completed before submission for review. Please ensure the correct figures are entered as the comparatives when completing the 2016/17 Annual Return:

- The smaller authority name has been omitted from the Annual Internal Audit Report.
- Section 2, Box 7 for the previous year does not correspond to Boxes 1+2+3-4-5-6. The figure in Box 1 should read £314,404.
- Section 2, Box 2, the annual precept, does not agree to the figure notified to us by the precepting authority. The figures in Boxes 2 and 3 should read £303,177 and £117,385 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the Annual Return.

External auditor signature



External auditor name

PKF Littlejohn LLP

Date

27-9-16

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)