

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

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

Matters reported

None

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

Responsible Finance Officer Certificate

The Responsible Finance Officers certificate is dated 12 August 2015 and the accounting statements were approved by the Council on 4 June 2015.

The process for certifying and approving the accounts is set out on page 93 of 'Governance and Accountability for Local Councils: A Practitioners Guide (England) March 2014'. This describes the approval by Council as occurring after certification by the Responsible Financial Officer.

Timing of internal audit

The Council completed Section 2 of the Annual Return – the annual governance statement on 04 June 2015, and has responded "Yes" to assertion 6, confirming that the council has maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems.

Section 4, the independent internal auditor's report was completed by the internal auditor on 03 August 2015, 60 days after the Council gave a positive response to assertion 6 on Section 2 of the Annual Return.

If the Council gives a positive response to assertion 6, before the independent internal auditor has completed their report at Section 4; the Council must be able to explain on what basis it was appropriate to give a positive response to the assertion that it has maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems.

