

## Section 3 – External auditor certificate and opinion 2012/13

### Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2013 of

KIRKBYHOORSIDE TOWN 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 2013; 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 report (Ref:NY0334)

Except for the matters referred to 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. (\*Delete as appropriate)

We do not believe the Council has addressed the concerns expressed by the previous auditors last year in respect of the revaluation of fixed assets (box 9, page 2). See below under other matters.

#### Other matters which we draw to the attention of the council:

Please note that the Practitioner's Guide sets out that fixed assets should be recorded at original cost. Where this is unknown as proxy value can be used – for example, the insurance value when the asset is first recorded. Thereafter there should be no increases in valuation or reductions due to depreciation or impairment. The only movement should be on disposal or later acquisitions.

This matter was drawn to your attention by the previous auditors last year.

Please make any necessary amendments on the 2013/14 return and provide an explanation when that is submitted for audit

External auditor signature

*PKF Littlejohn LLP*

External auditor name

PKF Littlejohn LLP

Date

24 September 2013

**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*.