

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 2012 of

OGBOURNE ST GEORGE 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 prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2012; 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 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.

In completing Section 2 of the Annual Return, the Council identified some weaknesses in its internal control and governance arrangements – concerning the internal audit arrangements and risk management. We are aware that steps are being taken to address these matters in 2012/13.

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

It was necessary for us to send the Annual Return back for re-approval of Section 2.

In our previous external auditor's report, we drew attention to the need for the Council to register as an employer with HMRC. We were not able to confirm that this had been done and, if it has not, it should be addressed in 2012/13.

There has been an increase in the value of fixed assets in the year. We were not able to confirm whether this was as a result of the purchase of new assets or a revaluation of the existing ones. Please note that, as stated in the Practitioners' Guide, local councils are only required to account for fixed assets at their purchase cost. If this is not known, a proxy cost should be substituted (e.g. insurance value). Whatever valuation basis is adopted, this should be applied consistently and the 'book' value should usually stay constant until disposal. Where the insurance value has been used as a proxy, it should not be adjusted for any inflation increases.

External auditor's signature:

Mazars LLP

External auditor's name:

Mazars LLP, Southampton, SO15 2BE

Date:

11/10/2012

Note: The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they carried out and completed all the work required of them by law. For further information please refer to the Audit Commission's publication *Statement of Responsibilities of Auditors and of Audited Small Bodies*.