

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

TOTNES TOWN COUNCIL

1. 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 2017; 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.

2. 2016/17 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 other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

see attached

(continue on a separate sheet if required)

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

none

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not 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 2017.

* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

28/9/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)



**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Totnes Town Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

Risk Assessment

The Authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences. The Authority then needs to address them, by ensuring that appropriate measures are in place to mitigate and manage risk.

The Authority has failed to provide documentary evidence showing how risk management has been considered by those charged with governance during the year.

In future, the Authority needs to carry out, document and approve an assessment of risks and take appropriate steps to manage those risks in accordance with the Regulations and proper practices.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date: *28/9/17*

Our ref DVN374