

## 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 2007 of

BAYDON PARISH COUNCIL/MEETING

### Respective responsibilities of the council and the auditor

The council is responsible for the preparation of the accounts in accordance with the requirements of the Accounts and Audit Regulations and for the preparation of an annual return which:

- summarises the council’s accounting records for the year ended 31 March 2007; 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

(Except for the matters reported below)\* on the basis of our review, in our opinion the information contained in the annual return is in accordance with the Audit Commission’s requirements 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).

THE COUNCIL FAILED TO APPROVE THE ANNUAL RETURN BY 31 AUGUST 2007, THE DATE REQUIRED BY THE ACCOUNTS AND AUDIT REGULATIONS 2003 AND FAILED TO SUBMIT THE RETURN AND SUPPORTING INFORMATION FOR AUDIT BY THE DATE REQUESTED. PLEASE NOTE THE EARLIER DEADLINE FOR APPROVAL OF THE ANNUAL RETURN IN 2008 AND SUBSEQUENT YEARS.

(continue on a separate sheet if required)

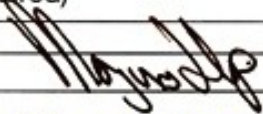
Other matters not affecting our opinion which we draw to the attention of the council/meeting:

A) PLEASE AVOID THE USE OF TIPPEX ON THE ANNUAL RETURN IN FUTURE .

B) PLEASE ENSURE THE ANNUAL RETURN IS FULLY AND ACCURATELY COMPLETED BEFORE SUBMISSION FOR AUDIT - TRUST FUNDS DISCLOSURE NOTE IN SECTION 1 NOT COMPLETED. CLERK CONFIRMED TO US THAT THE COUNCIL DOES NOT HAVE ANY TRUST FUNDS FOR WHICH IT IS SOLE MANAGING TRUSTEE .

C) IT APPEARS FROM INFORMATION PROVIDED THAT THE COUNCIL HAS A NUMBER OF ASSETS. ALL COUNCIL OWNED ASSETS SHOULD BE RECORDED IN AN ASSET REGISTER WITH AN APPROPRIATE VALUATION. EG. COST, INSURANCE VALUE OR NOMINAL EI FOR EACH COMMUNITY ASSET AND THE VALUE SHOULD BE SHOWN IN SECTION 1, BOX 9.

(continue on a separate sheet if required)

External auditor’s signature 

External auditor’s name Mazars LLP Date 7/2/08

**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 Bodies*.