

### 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 2010 of

Leigh-on-Sea 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 is also responsible for preparing an annual return which:

- summarises the council accounting records for the year ended 31 March 2010; 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 has not carried out a review of the effectiveness of its system of internal audit in the year. The 2010 Practitioners’ Guide contains guidance on this area from paragraph 2.79 to 2.96 and is available to download free from the NALC and SLCC websites. This review should be carried out annually. It has been noted that this review has been carried out in 2010/11.

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

- The Council should review its standing orders and financial regulations annually.

External auditor’s signature



External auditor’s name

M.D. BARTLETT

Date

30/9/10

**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*.