

Section 3 – External auditor certificate and opinion 2013/14 Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 of

CROYDON PARISH

Council/Meeting

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 2014; 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.

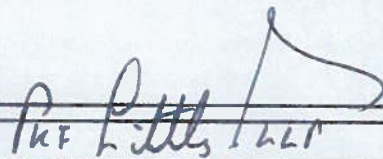
External auditor report CA0065

Except for the matters reported 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.

Section 1 Box 9: Information received from the Body indicates that the assets have been revalued to current insurance value. Please note that proper practice, as specified in the Practitioners' Guide, only requires that assets are recorded at their original cost and no adjustment is required until disposal. Where original cost is not known a proxy such as insurance value may be used but this value should remain constant throughout the period of ownership and not be revised to reflect current values.

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

External auditor signature



External auditor name

PKF Littlejohn LLP

Date

12 September 2014

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.