

This page is part of Section 3 - External auditor certificate and opinion 2016/17
Coleby Parish Council

External Auditor Report for the year ended 31 March 2017

Matters reported

None

**Other matters not affecting our opinion which we wish to draw to the attention of
Coleby Parish Council**

Petty Cash System

The internal auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'Not covered' as the Authority does not operate a petty cash system.

The Authority should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Authority should minute this process. If there are any errors in the internal auditors report it should either be amended by the Internal Auditor or the Authority should provide an explanation for the error.

Period for the Exercise of Public Rights

The Authority must provide for the exercise of public rights as set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015. The Regulations require the Authority to approve and publish the Annual Governance Statement and the Accounting Statement alongside a notice of commencement and a declaration of status of accounts to allow it to commence the period for the exercise of public rights so that it includes the first ten working days of July.

The Authority published its notice indicating the period for the exercise of public rights commenced on 6 June 2017 and ended on 15 July 2017. This is less than the 30 working days as required by the Regulations. The Authority is therefore unable to demonstrate that it made proper provision for the exercise of public rights in 2016/2017. This represents a significant governance weakness.

In future, the Authority must ensure that the Annual Return is approved and published to allow for the proper provision for the exercise of public rights in accordance with the Regulations and proper practices. The Authority should also consider the impact of this on the assertions in the 2017/18 Annual Governance Statement.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 5 September 2017

Our ref LIN085