

This page is part of Section 3 - External auditor certificate and opinion 2015/16

**Willington Parish Council
Audit Report for the year ended 31 March 2016**

Matters reported

Period for the exercise of public rights and late approval of the Annual governance statement and the Accounting statements

The Accounts and Audit Regulations 2015 (the Regulations), sections 6, 12 and 13 set out the requirements for approval and publishing of the Annual governance statement and the Accounting statements. The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Regulations, sections 14 and 15, set out the requirements for the period for the exercise of public rights of objection, inspection and questioning of the external auditor. Section 14(1) of the Regulations stipulates that any rights of objection, inspection and questioning of the external auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days and section 15(1)(b) stipulates that the commencement of the period for the exercise of public rights covers the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates.

Willington Parish Council approved its Annual governance statement on 14 June and Accounting statements on 12 July 2016, published them on its website on 30 June 2016 with a commencement date for the exercise of public rights on 1 July 2016 and an end date of 12 August. This means that the Council has approved and published the Annual governance statement by 30 June 2016 but has not approved the Accounting statements by the due date and has published either uncertified and unapproved accounts on 30 June 2016 or not published the Accounting statements by the due date. As the Notice states that the period for the exercise of public rights ended on 12 August 2016, this is also more than the 30 working days as required by the Regulations. For any days over those 30 working days, a member of the public would have no formal rights in respect of objection, inspection and questioning of the external auditor.

In the future, the Council must ensure that it complies with the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to ensure that the Annual governance statement and Accounting statements are approved and published by 30 June and the dates for the exercise of public rights are properly calculated and published and cover a single period of 30 working days in line with statute.

In our view, as the Council has not complied with the Accounts and Audit Regulations 2015 and the Local Audit and Accountability Act 2014 in respect of approving and publishing the Accounting statements by 30 June 2016. The correct response to Assertion 1 on Section 1 of the Annual Return in 2015/16 should be 'No'. The Council should also consider the impact of this failure on its disclosures in the 2016/17 Annual Return.



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**Willington Parish Council
Audit Report for the year ended 31 March 2016**

Matters reported - continued

Internal audit report, Objective C, Risk assessment

The internal auditor has answered 'No' to Objective C, in relation to the Council's risk assessment. This is due to it not being possible at the time of the internal audit to confirm that the Council had a risk management process in operation to cover risk identification, internal controls and risk assurance. The Council has confirmed that the new Clerk is currently in the process of producing a risk assessment to take to the Council for consideration and approval.

In future the Council should ensure that the risk assessment is updated and adopted at least annually and evidence of this is present in the minutes. In our view, the correct response to Assertion 5 on Section 1 of the Annual Return in 2015/16 should be 'No'

**Other matters not affecting our opinion which we wish to draw to the attention
of Willington Parish Council for the year ended 31 March 2016**

Section 2, Accounting statements, Council Tax Support Grant 2014/15

We reported in the 2014/15 external audit report that Council Tax Support Grant of £4,392 had been incorrectly included in Box 2, Precept or Rates and Levies. The Council has not restated the comparative figures for 2014/15. Box 2 should state £36,608 and Box 3, Total other receipts should state £25,526 in the 2015 column on the 2016 Annual Return.

Internal audit report, Objective H, Asset and investment registers

The internal auditor has answered 'No' to Objective H, in relation to the Council's asset and investment registers. This is due to a copy of the asset register corresponding to the items detailed in the Council's insurance schedule not being available at the time of the internal audit. The Council has confirmed that the new Clerk is currently completing an asset register and an insurance schedule review. In future the Council should ensure that a formal schedule of assets and investments is maintained and regularly updated.

Grant Thornton UK LLP

Grant Thornton UK LLP
Date 20 September 2016

Our ref DBY253