

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

**Great Rissington Parish Council**

**External Auditor Report for the year ended 31 March 2017**

#### **Matters Reported**

##### **Period for the exercise of public rights**

The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Accounts and Audit Regulations 2015 (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. In particular section 14(1) of the Regulations stipulates that the rights of objection, inspection and questioning of the external auditor conferred by sections 26 and 27 of the Act may be exercised within a single period of 30 working days.

The Authority published its Notice indicating the period for the exercise of public rights commenced on 12<sup>th</sup> May 2017 and ended on 12<sup>th</sup> June 2017. This is less than the 30 working days as required by the Regulations. For any days under those 30 working days, a member of the public has been denied their rights in respect of objection, inspection and questioning of the external auditor

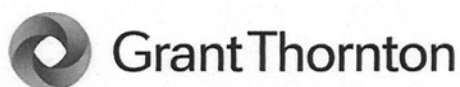
In the future, the Authority must ensure that it complies with the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to ensure that the dates for the exercise of public rights are properly calculated and published and cover a single period of 30 working days. The Authority should also consider the impact of this failure on its disclosures in the 2017/18 Annual Return.

**Other matters not affecting our opinion which we wish to draw to the attention of the authority**

##### **Internal Auditor's Report**

The Internal Auditor answered 'Yes' to test F (Petty cash payments). The correct response is "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 document to the external auditors. The Authority should minute this process. If there are any errors in the report it should either be amended by the Internal Auditor or the Council should provide an explanation for the error.



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**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 Authority has announced and commenced its period for the exercise of public rights on 12 May 2017 – i.e. on the same day. Section 15(3) of the Regulations stipulates that the period for the exercise of public rights is treated as being commenced on the day following the day of the announcement.

In future, the Authority must ensure that it complies with the Accounts and Audit Regulations 2015, and leaves one working day between the publication of the announcement and the commencement of the notice period.

**Unpresented Cheques**

Box 8 on Section 2, total value of cash and short term investments, is incorrectly stated as £1,645. This should instead read £4,078.31. The Authority has failed to deduct unpresented cheques at the year-end of £1,010 from the balance of the bank statements at 31 March 2017.

The correct 2016/17 figures are:

Box 7 - £2,978

Box 8 - £2,978

The Authority should restate the 2017 figures on next year's Annual Return and write 'Restated' beneath the £ sign on the 2017 column.

*Grant Thornton UK LLP*  
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**Our ref** GLS102