

# Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

SUTTON BENGER PARISH COUNCIL WLT228

## 1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

## 2. 2016/17 External auditor report

(Except for the matters reported below)\* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

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

See attached

(continue on a separate sheet if required)

## 3. 2016/17 External auditor certificate

We certify/~~do not certify~~\* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

\* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

24/08/2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

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

**Sutton Benger Parish Council**

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

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

**Section 2, Accounting statements, Council Tax Support Grant**

The Council Tax Support Grant should be included in Box 3. Council Tax Support Grant of £35.00 has been incorrectly included in Box 2. Box 2 should state £10,072 and Box 3 should state £16,370. The Authority should restate the 2017 figures on next year's Annual Return and write "Restated" beneath the £ sign on the 2017 column.

**Period for the exercise of public rights - 30 working days**

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 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.

The Authority published its Notice indicating the period for the exercise of public rights commenced on 3 June 2017 and ended on 14 July 2017. This is 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. The Authority has announced its Notice period on the 2<sup>nd</sup> June 2017 and commenced its Notice before approving and signing the Accounting Statements (Section 2) on the 14<sup>th</sup> June 2017.

*No it isn't!*

In the future, Authority must ensure that it complies with the Local Audit and Accountability Act 2014, sections 26 and 27, and the Accounts and Audit Regulations 2015, sections 14 and 15 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.



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

**Reserves**

**High level**

We note that the Authority holds a high level of reserves, approximately 3.1 times the annual precept for 2016/17. The Authority should review the level of general reserves required and consider taking steps to reduce the level in future years if necessary.

*Grant Thornton UK LLP*

Grant Thornton UK LLP

Date 24/08/2017.

Our ref WLT228