

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

**Misterton 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**

**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 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 council published its Notice indicating the period for the exercise of public rights commenced on 6 June and ended on 18 July. 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.

**Internal audit report inconsistent with AGS**

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

The Council should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Council 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 Council should provide an explanation for the error.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *12/9/2017*

**Our ref SOM192**