

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

Wellesbourne 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 the Authority

Exercise of public rights

The Accounts and Audit Regulations 2015 and proper practices stipulate that the Annual Governance Statement and Accounting Statements in the Annual Return must be approved before the commencement of the period for exercise of public rights.

The Authority approved the Annual Return on 6 June 2017. However, the date of announcement of the period for the exercise of public rights was 1 June 2017 and the date of commencement of the period was 5 June 2017, which is before the Accounting Statements were approved and so has not met this requirement. The Authority does not have in place proper arrangements for the preparation and approval of the statement of accounts in accordance with proper practices and relevant legislation. This represents a significant governance weakness.

In future, the Authority must ensure that it properly approves and publishes the Annual Return in advance of the commencement of the exercise of public rights. The Authority should also consider the impact of this on the assertions in the 2017/18 Annual Governance Statement.

Grant Thornton UK LLP

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Date *26 September 2017*

Our ref WKS206