



**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Horrabridge Parish Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

Section 2 Accounting Statements

The submitted figures provided by the Authority on the Annual Return do not relate to the balances provided on the bank statement and bank reconciliation. The Authority must ensure that they rectify this difference before the 2017/18 Annual Return. Due to these inconsistencies we have no assurance in the submitted figures for the 2016/17 Annual Return. In our opinion the correct response to assertion 1, preparing accounting statements should be 'No'.

The Authority should also consider the impact of this failure on its disclosures in the 2016/17 Annual Return.

Period for the exercise of Public Rights 2016/17

The Authority must provide for the exercise of public rights as set out in the Local Audit and Accountability Act 2014 (Sections 26 and 27) and the Accounts and Audit Regulations 2015. The Regulations require the Authority to approve and publish the Annual Governance Statement and the Accounting Statement alongside a Notice of commencement and a Declaration of status of accounts to allow it to commence the period for the exercise of public rights so that it includes the first ten working days of July.

The Authority was unable to provide evidence of the notice period for public rights for the 2016/17 Annual Return. The Authority is therefore unable to demonstrate that it made proper provision for the exercise of public rights in our view, the response to Assertion 4 on the Annual Governance Statement should be 'No'.

In future, the Authority must ensure that the Annual Return is approved and published to allow for the proper provision for the exercise of public rights in accordance with the Regulations and proper practices.