



**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 continued

Approval of the Annual Return

The Authority dated section 1 the annual governance statement as 26 May 2016 and section 2 accounting statement as 14 June 16. The date and minute reference for the full Council approval on section 2 was also left blank. There is no evidence to suggest that the Annual Return was approved in a full Council meeting. 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. In our view, the response to Assertion 1 on the Annual Governance Statement should be 'No'.

In future, the Authority must ensure that the Accounting Statements in section 2 of the Annual Return are approved in accordance with the Regulations and proper practices.

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

Financial Regulations

The Authority has not updated its Financial Regulations in the year. Financial Regulations should be periodically reviewed and updated as appropriate with regard to any relevant changes in the law or the Authority's circumstances.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 04.01.18.

Our ref DVN197