

NAME OF SMALLER AUTHORITY: ORLETON PARISH COUNCIL

NOTICE OF CONCLUSION OF AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

The Local Audit and Accountability Act 2014

NOTICE	NOTES
<p>1. Date of announcement <u>22 OCTOBER 2017</u> (a)</p> <p>2. Notice of conclusion of audit and publication of accounts. The audit of the authority's accounts for the above year has been concluded on: <u>21 SEPTEMBER 2017</u> (date) by grant Thornton UK LLP. The Annual governance statement, Accounting statements and the External auditor certificate and report (the Annual Return), have been published (b)(c). Copies of documents are available for purchase by any person on payment of a reasonable sum. Documents will remain available for public access for a period of not less than 5 years from the date of this notice (d).</p> <p>3. Section 25 of the Local Audit and Accountability Act 2014 provides for the exercise of public rights to inspect the statement of accounts:</p> <ul style="list-style-type: none">Local Government Electors and their representatives have rights to make copies of:<ul style="list-style-type: none">the accounting statements,the external auditor's opinion and certificate of completion (e),any public interest report relating to the authority, andany recommendation relating to the authority. <p>For the year ended 31 March 2017 these documents will be available on reasonable notice on application to the person in paragraph 4 below.</p> <p>4. Person to which you can apply to inspect the accounts and availability (f)</p> <p>Name: <u>R HEWITT</u></p> <p>Position: <u>CLERK & RFO</u></p> <p>Address: <u>ORLETON VILLAGE HALL</u></p> <p>Tel no: <u>07963 845358</u></p> <p>Email: <u>clerk.orletonpc@gmail.com</u></p> <p>Days and times of availability: <u>MONDAY-THURSDAY, 10 AM-3 PM</u> <u>BY APPOINTMENT ONLY</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority <u>RH</u> Clerk and/or Responsible Financial Officer</p>	<p>(a) Insert date of placing of this Notice</p> <p>(b) Parish Councils should publish information on a website.</p> <p>(c) Parish meetings should display information in a conspicuous place in the area of the authority for at least 14 days.</p> <p>(d) See note 25.2 of the Local Audit and Accountability Act 2014 for further information.</p> <p>(e) Section 3 of Annual Return provides the external auditors certificate and report including any subsequent pages attached.</p> <p>(f) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the above documents, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents.</p>

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – A Guide to Your Rights are available from the National Audit Office website

<https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council->



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

Internal Auditor's Report

The internal auditor's report sent to the external auditors was not factually correct. The internal auditor answered 'Yes' to test Assertion 6 for Box F. The correct response is not covered.

The Authority should ensure that the internal auditor's report is reviewed before sending the document to the external auditors. The Authority should minute this process. If there are any errors in the report it should either be amended by the Internal Auditor or the Authority should provide an explanation for the error.

Accounting for fixed assets – gifted/community assets

Local councils are required to account for fixed assets at purchase cost. If this is not known a proxy cost should be substituted. If the Authority receives an asset as a gift/transfer of community asset at no cost it should be included in the asset register at £1. We have identified that the Authority holds assets that have not been given a value and are not therefore included in Box 9. The Authority should give the gifted/community assets at a nominal value of £1 in the asset register and include the value in Box 9. The Authority should restate the 2017 figure in the 2018 annual return and write 'restated' beneath the £ sign in the 2017 column.

Guidance on accounting for fixed assets is available in the NALC/SLCC publication 'Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practice (March 2016) sections 2.24 to 2.28 and 5.137 to 5.141

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 21/9/17.

Our ref **HRF097**