

NAME OF SMALLER AUTHORITY: \_\_\_\_\_

## 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>6th 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>29/9/2017</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"><li>Local Government Electors and their representatives have rights to make copies of:<ul style="list-style-type: none"><li>the accounting statements,</li><li>the external auditor's opinion and certificate of completion (e),</li><li>any public interest report relating to the authority, and</li><li>any recommendation relating to the authority.</li></ul></li></ul> <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>MALCOLM VALLANCE</u></p> <p>Position: <u>CLERK</u></p> <p>Address: <u>MYRTLE COTTAGE</u> <u>SANDFORD</u></p> <p>Tel no: <u>EX 17 422</u></p> <p>Email: <u>parishclerk@sandfordparishcouncil.gov.uk</u></p> <p>Days and times of availability: <u>Mon - FRID 10 - 12</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority <u>M. G. Vallance</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>
<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 <a href="https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf">https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf</a></p>	

## Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

SANDFORD PARISH COUNCIL

### 1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

### 2. 2016/17 External auditor report

(Except for the matters reported below)\* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (\*delete as appropriate).

See attached

(continue on a separate sheet if required)

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

See attached

(continue on a separate sheet if required)

### 3. 2016/17 External auditor certificate

We certify/~~do not certify~~\* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

\* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

29/9/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

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

**Matters reported**

3

**Information required for audit**

We requested the following information from the Authority from 18 July 2017 and have made a number of subsequent requests since this date.

- Breakdown of payments for 2015/2016 does not agree to the 2016/17 Annual Return

Despite this initial request, which has been followed up with a number of subsequent requests, the Authority has not provided us with all the information required. Consequently, we have been unable to gain sufficient assurance over:

- A £47 difference between the breakdown of payments for 2015/16.

As such, our audit is issued except for the items identified above.

The Authority should ensure that, in future years, it provides appropriate corroborated information to auditor requests in accordance with the requirements.

4 **Accounting for fixed assets - Assets Depreciated**

Smaller authorities are required to maintain a register of all property, plant and equipment that it holds and update this for purchases and disposals. Assets should be accounted for on acquisition at purchase cost and the value remain unchanged until the asset is disposed of. If the purchase cost is not available, a proxy such as insurance value can be used when the asset is first recorded in the asset register but this must then remain unchanged. The commercial concepts of depreciation and revaluation are not appropriate for smaller authorities.

We have noted that some assets have been depreciated. The Authority needs to value assets at purchase price or a proxy price (eg insurance) if the purchase price is not known. 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**

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

**Sanford 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 audit report, Box F**

The Internal Auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'Not Covered' as the Authority does not operate a petty cash system.

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

**Internal controls**

The Authority has not adopted Financial Regulations. It is good practice for councils to have Financial Regulations in place. A model set of Financial Regulations is available from the National Association of Local Councils. Financial Regulations should be adopted and periodically reviewed.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *29/9/2017.*

**Our ref DVN316**