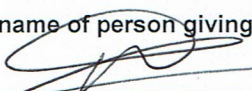


NAME OF SMALLER AUTHORITY: DUNCHIDEOCK PARISH COUNCIL

NOTICE OF CONCLUSION OF AUDIT
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016
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>8th October 2016</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>30th September 2016</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, and • any recommendation relating to the authority. <p>For the year ended 31 March 2016 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>P. CLAPHAM</u></p> <p>Position: <u>LOCUM CLERK/RFO</u></p> <p>Address: <u>Pembur Chapel</u> <u>Christow Exeter</u></p> <p>Tel no: <u>01647 253066</u></p> <p>Email: <u>parishclerk@dunclideock.org.uk</u></p> <p>Days and times of availability: <u>by appointment</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority</p> <p> _____ 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</p> <p>https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf</p>	

This page is part of Section 3 - External auditor certificate and opinion 2015/16

Dunchideock Parish Council

Audit Report for the year ended 31 March 2016

Matters reported

Period for the exercise of public rights and late approval of the Annual governance statement and the Accounting statements

The Accounts and Audit Regulations 2015 (the Regulations), sections 6, 12 and 13 set out the requirements for approval and publishing of the Annual governance statement and the Accounting statements. The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Regulations, sections 14 and 15, set out the requirements for the period for the exercise of public rights of objection, inspection and questioning of the external auditor. Section 14(1) of the Regulations stipulates that any rights of objection, inspection and questioning of the external auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days and section 15(1)(b) stipulates that the commencement of the period for the exercise of public rights covers the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates.

Dunchideock Parish Council approved its Annual governance statement and Accounting statements on the 7 July 2016. The Council then commenced the exercise of public rights on 14 July 2016, ending on 18 July 2016. This means that the Council:

- has not approved and published the Annual governance statement and Accounting statements by 30 June 2016;
- published that the period for the exercise of public rights was less than the 30 working days and did not cover the first 10 working days of July as required by the Regulations. For any days under those 30 working days, a member of the public would have no formal rights in respect of objection, inspection and questioning of the external auditor.

Due to these issues, the Council has not met the requirements of the Act and the Regulations.

In the future, the Council must ensure that it complies with the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to ensure that the Annual governance statement and Accounting statements are approved and published by 30 June and the dates for the exercise of public rights are properly calculated and published and cover a single period of 30 working days in line with statute.

In our view, the correct response to Assertion 1 on Section 1 of the Annual Return in 2015/16 should be 'No'. The Council should also consider the impact of this failure on its disclosures in the 2016/17 Annual Return.

This page is part of Section 3 - External auditor certificate and opinion 2015/16

Dunchideock Parish Council

Audit Report for the year ended 31 March 2016

Other matters not affecting our opinion which we wish to draw to the attention of Dunchideock Parish Council for the year ended 31 March 2016

Section 2, Accounting statements, Accounting for Fixed Assets

It has come to our attention that Box 9 of Section 2 of the Annual Return, the Accounting Statements, states the Council has not purchased fixed assets yet other evidence from Box 6 states the Council purchased new computer and printer, which totaled £631, during the year 2015/16. Box 9 for 2015/16 should therefore state £1,861.

A formal schedule of assets should be maintained and regularly updated. This should be reported in Box 9 of Section 2 of the Annual Return.

The Council should restate the 2016 figures on next year's Annual Return and write 'Restated' beneath the £ sign on the 2016 column.

The Practitioners' Guide has been updated in 2016 and new guidance on accounting for fixed assets will apply in 2016/17. The Council should review this guidance when completing the 2016/17 Annual Return and ensure that it classifies its assets appropriately and the correct value of the asset is included in Box 9.

Order of signing the Annual governance statement (Section 1) and the Accounting statements (Section 2)

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) on the same day and under the same minute reference. The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be considered, approved and signed before the Accounting statements at Section 2 by resolution of members of the authority meeting as a whole. In future, the Parish Council should ensure that the minute references clearly demonstrate that the Annual Governance Statement was considered, approved and signed before the Accounting statements.

Section 2, Accounting statements, Council Tax Support Grant

The Council Tax Support Grant should be included in Box 3. Council Tax Support Grant of £10 has been incorrectly included in Box 2. Box 2 should state £2,450 and Box 3 should state £2,193.

The Council should restate the 2016 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2016 column.

This page is part of Section 3 - External auditor certificate and opinion 2015/16

Dunchideock Parish Council

Audit Report for the year ended 31 March 2016

Work of the Internal Auditor

We note that the Council held fixed assets at year end. The Internal Auditor has not noted in the Internal Auditor Report that he had identified this as an additional risk to be covered in the internal audit. In future years the Council should direct the Internal Auditor to cover this area and he/she should note his conclusion at paragraph H on the Internal Auditor Report.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date *30/9/16.*

Our ref DVN141

Section 3 – External auditor certificate and report 2015/16 Certificate

We 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 2016 in respect of:

Enter name of
smaller authority here:

DUNCHIDEOCK PARISH COUNCIL.

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 2016; 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.

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 matters have come to our attention giving cause for concern that relevant legislation 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)

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

30/9/16

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)