

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

Matters reported

None

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

Public Rights

The Authority must provide for the exercise of public rights as set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014 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's date of announcement is after the approval of section 2 by the full authority. Also, the period for the exercise of public rights is a day too long as it should only be 30 working days. The inspection period started on the 6 June 2017 and ended on the 18 July 2017. The correct date for the inspection period to end should have been 17 July 2017. The Authority is therefore unable to demonstrate that it made proper provision for the exercise of public rights in 2016/2017. This represents a governance weakness.

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.

Section 1, Annual Governance Statement, Box 9 - Trust Funds

On Section 1, Box 9 (Trust funds including charitable funds) the Council entered 'No' for 2015/16 on the Annual Return. The Council does not act as a sole trustee nor is it responsible for managing trust funds or assets and so this box should read 'N/A' instead.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 15 August 2017

Our ref LCS288