

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

Matters reported

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.

We reported in last year's External Auditor Certificate and Report that the period for the exercise of public rights for 2015/16 was not in line with the Regulations and proper practices. The Authority amended the notice and we withheld our certification of the Annual Return until the end of the new period published by the Authority. The Authority has again failed to meet its statutory requirements for 2016/17.

The inspection period of public rights has to be 30 working days only. The Authority's inspection period started on the 15 June and finished on 20 July which is too short. The correct date should have been 26 July. The Authority is therefore unable to demonstrate that it made proper provision for the exercise of public rights in 2016/2017. This represents a significant governance weakness.

In our view, the response to Assertion 4 on the Annual Governance Statement should be 'No'. 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.

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

Internal audit report inconsistent with AGS

The internal auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'not covered' as the Council does not operate a petty cash system.

The Council should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Council 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 Council should provide an explanation for the error.

Grant Thornton UK LLP
Grant Thornton UK LLP

Date 2 August 2017

Our ref LCS048