

**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**

1. Date of announcement 27th SEPTEMBER 2017 (a)
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:  
22nd SEPTEMBER 2017 (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).
3. Section 25 of the Local Audit and Accountability Act 2014 provides for the exercise of public rights to inspect the statement of accounts:
- Local Government Electors and their representatives have rights to make copies of:
    - 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.
- For the year ended 31 March 2017 these documents will be available on reasonable notice on application to the person in paragraph 4 below.
4. Person to which you can apply to inspect the accounts and availability (f)
- Name: Mr DAVID LEIGH-HUNT
- Position: CLERK TO RADFORD SEMELE PARISH COUNCIL
- Address: 1 LEWIS ROAD  
RADFORD SEMELE CV31 1UB
- Tel no: 01926 - 330844
- Email: David.leigh.hunt@btinternet.com
- Days and times of availability: WEEKDAYS BY APPOINTMENT  
BETWEEN 10.00 a.m. and 5.00 p.m.
5. Signature and name of person giving Notice on behalf of the authority
- David Leigh Hunt Clerk and ~~the~~ Responsible Financial Officer

- (a) Insert date of placing of this Notice
- (b) Parish Councils should publish information on a website.
- (c) Parish meetings should display information in a conspicuous place in the area of the authority for at least 14 days.
- (d) See note 25.2 of the Local Audit and Accountability Act 2014 for further information.
- (e) Section 3 of Annual Return provides the external auditors certificate and report including any subsequent pages attached.
- (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.

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-accounts-a-guide-to-your-rights.pdf>

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

**Matters reported**

**Exercise of public rights 2016/17**

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 has announced its period for the exercise of public rights on 1<sup>st</sup> July 2017, commenced its period for the exercise of public rights on 3<sup>rd</sup> July 2017 and ended its period on 4<sup>th</sup> August 2017. This means that the period for the exercise of public rights was less than the 30 days required by the Regulations. The Authority should consider the impact of this when considering the Annual Governance statement for 2017/18.

In future, the Authority must ensure that it complies with the Accounts and Audit Regulations 2015, and that 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.

**Exercise of public rights 2015/16**

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 and the Authority had failed to meet its statutory requirements in that it was less than the 30 days requires by the regulations. 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 exercise of public rights in accordance with the Regulations and proper practices.

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

**Internal audit report inconsistent with Annual governance statement**

The internal auditor has answered 'No' to Objective F in relation to petty cash. This should state 'not covered' as the Meeting does not operate a petty cash system.

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

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *22 September 2017*

**Our ref WKS162**