



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

Matters reported

Approval and public rights

The Accounts and Audit Regulations 2015 and proper practices stipulate that the Annual Governance Statement and Accounting Statements in the Annual Return must be approved and published to allow for the Authority to commence the period for the exercise of public rights, so that it includes the first ten working days of July; this would mean that for 2016/17 the commencement date should be no later than 3 July 2017.

The Authority approved the Annual Return on 13 September 2017 and so has not met this requirement. The Authority does not have in place proper arrangements for the preparation and approval of the statement of accounts in accordance with proper practices and relevant legislation. In our view, the response to Assertion 1 on the Annual Governance Statement should be 'No'.

In future, the Authority must ensure that it properly approves and publishes the Annual Return in time to allow for the exercise of public rights. The Authority should also consider the impact of this on the assertions in the 2017/18 Annual Governance Statement.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 11/12/17

Our ref GLS242