

**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Lighthorne 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

Lighthorne Parish Council 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.

Lighthorne Parish Council published this on the commencement date of 15th June 2017 but ended the notice on 27th July which is 1 day over what the end date should have been which is 26th 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 significant governance weakness.

In future, Lighthorne Parish Council 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.

IA has ticked yes to internal control objective F (Petty cash) but the Authority does not hold petty cash

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 auditors 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 *19 September 2017*
Our ref *WKS121*