



This page is part of Section 3 - External auditor certificate and opinion 2015/16

East Keal Parish Council
Audit Report for the year ended 31 March 2016

Matters reported
None

Other matters not affecting our opinion which we wish to draw to the attention of East Keal Parish Council for the year ended 31 March 2016

Period for the exercise of public rights

The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Accounts and Audit Regulations 2015 (the Regulations), sections 14 and 15, set out the requirements for the period for the exercise of public rights of objection, inspection and questioning of the external auditor. In particular section 14(1) of the Regulations stipulates that any rights of objection, inspection and questioning of the external auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

The Parish Council published its Notice indicating the period for the exercise of public rights commenced on 5 June and ended on 16 July. The date of commencement and the end date are, therefore, a non-working day although the period does cover the 30 working days as required by the Regulations.

In future, the Parish Council must ensure that it complies with the Local Audit and Accountability Act 2014, sections 26 and 27, and the Accounts and Audit Regulations 2015, sections 14 and 15 to ensure that the dates for the exercise of public rights are properly calculated and published, cover a single period of 30 working days and commence and end on a working day. The Parish Council should also consider the impact of this failure on its disclosures in the 2016/17 Annual Return

Date of approval

The date of approval of Section 2, Accounting Statements was dated incorrectly. The Council has confirmed that this should read 25 May not 20 May.

Grant Thornton UK LLP
Grant Thornton UK LLP
Date 9/9/16

Our ref LIN115