

NAME OF SMALLER AUTHORITY: SHEPTON MONTAGUE PARISH COUNCIL

## NOTICE OF CONCLUSION OF AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

The Accounts and Audit Regulations 2015 (SI 2015 No.234)  
The Local Audit and Accountability Act 2014

NOTICE	NOTES
<p>1. Date of announcement <u>16th September 2016</u> (a)</p> <p>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: <u>2nd <del>16th</del> September 2016</u> (date) by grant Thornton UK LLP.</p> <p>The Annual governance statement, Accounting statements and the External auditor certificate and report (the Annual Return), have been published (b)(c).</p> <p>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).</p> <p>3. Section 25 of the Local Audit and Accountability Act 2014 provides for the exercise of public rights to inspect the statement of accounts:</p> <ul style="list-style-type: none"><li>Local Government Electors and their representatives have rights to make copies of:<ul style="list-style-type: none"><li>the accounting statements,</li><li>the external auditor's opinion and certificate of completion (e),</li><li>any public interest report relating to the authority, and</li><li>any recommendation relating to the authority.</li></ul></li></ul> <p>For the year ended 31 March 2016 these documents will be available on reasonable notice on application to the person in paragraph 4 below.</p> <p>4. Person to which you can apply to inspect the accounts and availability (f)</p> <p>Name: <u>M. BOWDEN</u></p> <p>Position: <u>PARISH CLERK</u></p> <p>Address: <u>HILL VIEW, STONEY STONE, WINCANTON</u> <u>SOMERSET, BA9 8HY</u></p> <p>Tel no: <u>01749 812 564</u></p> <p>Email: <u>hill.bowden@btinternet.com</u></p> <p>Days and times of availability: <u>Please telephone or email to</u> <u>arrange an appointment.</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority</p> <p><u>[Signature]</u> Clerk and/or Responsible Financial Officer</p>	<p>(a) Insert date of placing of this Notice</p> <p>(b) Parish Councils should publish information on a website.</p> <p>(c) Parish meetings should display information in a conspicuous place in the area of the authority for at least 14 days.</p> <p>(d) See note 25.2 of the Local Audit and Accountability Act 2014 for further information.</p> <p>(e) Section 3 of Annual Return provides the external auditors certificate and report including any subsequent pages attached.</p> <p>(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.</p>
<p>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</p> <p><a href="https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf">https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf</a></p>	

# Section 3 – External auditor certificate and report 2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of  
smaller authority here:

SHEPTON MONTAGUE PARISH COUNCIL

## Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

## External auditor report

(Except for the matters reported below)\* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

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

See attached

(continue on a separate sheet if required)

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

2/9/16

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

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

**Shepton Montague Parish Council  
Audit Report for the year ended 31 March 2016**

**Other matters not affecting our opinion which we wish to draw to the attention of Shepton Montague Parish Council for the year ended 31 March 2016 (continued)**

**Order of signing the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2)**

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) on the same day and under the same minute reference. The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be considered, approved and signed before the Accounting Statements at Section 2 by resolution of members of the authority meeting as a whole. In future, the Parish Council should ensure that the minute references clearly demonstrate that the Annual Governance Statement was considered, approved and signed before the Accounting Statements.

**Internal Auditor's Report**

The Internal Auditor's report sent to the external auditors was not factually correct. The Internal Auditor answered 'Yes' to test H. The correct response is 'Not covered' as the Council has no fixed assets.

The Council should ensure that the Internal Auditor's report is reviewed before sending the document to the External Auditors. The Council should minute this process. If there are any errors in the report it should either be amended or the Council should provide an explanation for the error.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** 21/9/16

**Our ref SOM246**

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

**Shepton Montague Parish Council  
Audit Report for the year ended 31 March 2016**

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

**Retention of audit documentation**

The Council submitted its Annual Return for audit on the 6 June 2016.

Guidance requires that appropriate information is provided to the auditor, upon request, where required for the audit.

We requested the following information from the Council;

- Notice of Appointment of Date for the Exercise of Electors Rights for 2015
- Completion of Audit Notice for 2015

The Council has been unable to provide the above information, as they have not retained these records from previous years. It is the clerk's responsibility to maintain the records of the Council for a period of no less than five years, as per paragraph 13b of the Accounts and Audit Regulations 2015 and paragraph 14 of the Accounts and Audit Regulations 2011. The clerk has confirmed that all notices were displayed appropriately and for the correct period of time.

The Practitioners' Guides 2014 and 2016 both state the steps the Council needs to have undertaken during the financial year in order to respond positively to Assertion 4. The Practitioners' Guide 2016 explicitly states that when considering Assertion 4, councils need to review the notice and inspection procedures relating to the previous year's annual return and therefore, the documents that are required for audit relate to the previous year as well.

The Council should ensure that, in future years, it retains all necessary audit documentation in order to respond to auditor requests in accordance with the requirements.