

## **UPAVON PARISH COUNCIL ACCOUNTS – 2015/16 ANNUAL AUDIT**

1. **External Auditor's Comments.** The Annual Return was sent to the External Auditor, Grant Thornton UK LLP on 26<sup>th</sup> May 2016, immediately after it had been signed by our Internal Auditor. The External Auditor's comments were received on 6<sup>th</sup> September 2016. The External Auditor made no specific comment on the legal and regulatory aspects of the preparation of the Annual Account, but had one comment, not affecting their opinion, but which they wished to bring to the attention of the Parish Council. That comment is shown below, verbatim:

**This page is part of Section 3 [of the Annual Return] – External auditor certificate and opinion 2015/16**

**Upavon 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 Upavon Parish Council for the year ended 31 March 2016**

**Order of signing of 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.

**Grant Thornton UK LLP**

**Date 2/9/16**

**Our ref WLT241**

2. **Regulatory Finance Officer's (RFO) Comment.** Whilst the comments made by the External Auditor do accurately represent the dates of signing of Parts 1 and 2 of the Annual Return, I would make the following points:

- The Annual Return was circulated in draft format in early April 2016. It was discussed in detail at the Team Leaders' Meeting held in the Upavon Community Centre on 18<sup>th</sup> April 2016, and was thereafter circulated to all Councillors for comment or question before the Parish Council Meeting of 18<sup>th</sup> May 2016. At that Meeting the Annual Report was further discussed before *'it was agreed that this was an accurate Report on the Accounts, and the Annual Report for 2015/16 was approved unanimously'* [Minute 16/43c]. So, whilst both Parts 1 and 2 were signed on the same date, and the Minute reference was the same, I would suggest that Parish Councillors had more than adequate time to consider and approve all aspects of the Annual Return before it was appropriately signed off.

- The same procedure was carried out for the Annual Return for 2014/15, with both Sections being signed on the same date, and with the same Minute reference: no comment was made on our procedures in the External Auditor's Report for that year's Annual Return.

*Jon Mulroy*

Jon Mulroy  
RFO

6<sup>th</sup> September 2016