

NAME OF SMALLER AUTHORITY: STOWFORD PARISH COUNCIL

NOTICE OF CONCLUSION OF AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

**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>27th SEPTEMBER 2017</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>19th SEPTEMBER 2017</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"> Local Government Electors and their representatives have rights to make copies of: <ul style="list-style-type: none"> the accounting statements, the external auditor's opinion and certificate of completion (e), any public interest report relating to the authority, and any recommendation relating to the authority. <p>For the year ended 31 March 2017 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>PETER VAN DELFT</u></p> <p>Position: <u>CLERK</u></p> <p>Address: <u>PORTGATE CHAPEL</u> <u>PORTGATE, LEWDOWN, EX20 4PZ</u></p> <p>Tel no: <u>01566 783023</u></p> <p>Email: <u>stowfordclerk@gmail.com</u></p> <p>Days and times of availability: <u>MONDAY - FRIDAY</u> <u>2 PM - 5 PM.</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>https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf</p>	

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

External Auditor Report for the year ended 31 March 2017

**Other matters not affecting our opinion which we wish to draw to the attention of
the authority**

Accounting for fixed assets - Expenditure in the year

We have identified that Box 9 of Section 2 of the Annual return states that the Authority has fixed assets valued at £2,162. However other evidence to support Box 6, all other payments includes a purchase of a computer and printer at a value of £500.

The Authority should maintain a register of all assets purchased and disposed of and the value included in Box 9 of Section 2 of the Annual return. The Authority should restate the 2017 figure in the 2018 annual return and write 'restated' beneath the £ sign in the 2017 column.

Internal audit report inconsistent with AGS

The internal auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'not covered' as the Authority does not operate a petty cash system.

The Authority 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 Authority should provide an explanation for the error

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 19/9/2017.

Our ref DVN355