

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

Rippengale Parish Council

External Auditor Report for the year ended 31 March 2017

Matters reported

Period for the exercise of public rights 2015/16

1. We reported in last year's External Auditor Certificate and Report that the period for the exercise of public rights for 2015/16 was not in line with the Regulations and proper practices and the Authority had failed to meet its statutory requirements. This was because the inspection period was shorter than the 30 working days required by Regulation. In our view, the response to Assertion 4 on the Annual Governance Statement should be 'No'.

In future, the Authority must ensure that the Annual Return is approved and published to allow for the exercise of public rights in accordance with the Regulations and proper practices.

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

Section 2, Accounting Statements, Unpresented cheques

2. Box 8 of Section 2, total cash and short term investments, for the year ended 31 March 2017 is incorrectly stated as £14,727. This should instead read £14,717. The Authority has included the unreconciled bank balance in this Box. The unpresented cheque of £9.97 should have been taken off the bank figure.

The Authority should restate the 2017 figures on next year's Annual Return and write 'Restated' beneath the £ sign on the 2017 column.

Section 2, Accounting statements, Box 9 - Total Fixed assets

3. The figure entered in Box 9, total fixed assets is over stated by £6,500. The correct figure should be £378,407. The Authority has incorrectly included £6,500 of reserves earmarked to be spent on play equipment as a long term investment. This has already been correctly accounted for in Box 8, as it is kept within the Authority's current account and is therefore a short term investment.

The Authority should restate the 2017 figures on next year's Annual Return and write "Restated" beneath the £ sign on the 2017 column.