

**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Denstone Parish Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

None

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

Date of Announcement before approval

The Accounts and Audit Regulations 2015 and proper practices stipulate that the Annual Governance Statement and Accounting Statements in the Annual Return must be approved before the announcement of the period for exercise of public rights.

The Authority approved the Accounting Statements (section 2) on 6 June 2017, however, the notice setting out the period for exercise of public rights was published on 3 May 2017. Therefore, the Authority did not meet the requirement to approve the Accounting Statements prior to announcing the public rights inspection period.

In future, the Authority must ensure that it appropriately approves and publishes the Annual Return in advance of the announcement of the exercise of public rights. The Authority should also consider the impact of this matter when considering its responses to the assertions in the 2017-18 Annual Governance Statement (section 1).

Petty Cash

The Internal Auditor has answered 'Yes' to Objective F in relation to petty cash (annual internal audit report 2016-17). The appropriate response to this objective 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 auditor. The Authority should minute this process.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 23 August 2017

Our ref STF054