

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

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

Matters reported

None

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

Publication of the Annual governance statement and the Accounting statements and the exercise of public rights.

The Accounts and Audit Regulations 2015 (the Regulations), sections 6, 12 and 13 set out the requirements for approval and publishing of the Annual governance statement and the Accounting statements. The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Regulations, sections 14 and 15, set out the requirements for the period for the exercise of public rights of objection, inspection and questioning of the external auditor.

The Council has announced and commenced its period for the exercise of public rights on 3rd June 2016 – ie on the same day. Section 12(3) of the Regulations stipulates that the responsible financial officer must, as soon as reasonably practicable after the date on which the authority approves the statement of accounts commence the period for the exercise of public rights. Section 15(3) stipulates that the period for the exercise of public rights is treated as being commenced on the day following the day of the announcement. In future, the Council must ensure that it complies with the Accounts and Audit Regulations 2015 and leave one working day between the publication of the announcement and other required documents and the commencement of the notice period. The Council should also consider the impact of this failure on its disclosures in the 2016/17 Annual Return.

Grant Thornton UK LLP

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Date 7/9/16

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