


NAME OF SMALLER AUTHORITY: KINGSBARN KINGSBARN & THORNTON P.C.

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>1 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>21 AUGUST 2017</u> (date) by grant Thornton UK LLP. The Annual governance statement, Accounting statements and the External auditor certificate and report (the Annual Return), have been published (b)(c). 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, andany 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>ROBERT W. D. GREENLAND</u></p> <p>Position: <u>CLERK</u></p> <p>Address: <u>15 BANK LANE</u> <u>KINGSBARN NEWARK NOTTS NG22 0AA</u></p> <p>Tel no: <u>01623 860970</u></p> <p>Email: <u>ROBERT RWDS@KINGSBARNPC.DYALIS.COM</u></p> <p>Days and times of availability: <u>TUESDAY 11AM - 12 NOON</u> <u>THURSDAY 11AM - 12 NOON</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority  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 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
Kneesall, Kersall and Ompton Parish Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

Order of signing the Annual governance statement (Section 1) and the Accounting statements (Section 2)

The Authority considered, approved and signed the Annual Governance Statement (Section 1) on 18 April 2017 under minute reference 'Minute 9d – Presentation of Accounts', which is after the Accounting Statements (Section 2) that were signed on 18 April 2017 under minute reference 'Minute 9c Finance Presentation of Accounts'. 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. This is explicit at sections 6(3) and 6(4) of the Regulations (Review of internal control system), where in particular, it states at 6(4)(a) that the Annual Governance Statement must be 'approved in advance of the relevant authority approving the statement of accounts ...' This is also reinforced in the 2016 Practitioners' Guide (at 1.43) which highlights mandatory 'proper practices' referred to in statute.

In future, the Authority must comply with statute and proper practices and ensure that the Annual Governance Statement is considered, approved and signed before the Accounting statements. This may be done at the same meeting as long as it is in the right order and the minute references make this clear.

In our view, as the Authority has not complied with the Accounts and Audit Regulations 2015 and the Local Audit and Accountability Act 2014 and the correct response to Assertion 1 on Section 1 of the Annual Return in 2016/17 should be 'No'.

**Other matters not affecting our opinion which we wish to draw to the attention of
Kneesall, Kersall and Ompton Parish Council**

None

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 21 August 2017

Our ref NOT110