



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

Matters reported

Period for the exercise of public rights

The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Accounts and Audit Regulations 2015 (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. In particular section 14(1) of the Regulations stipulates that any rights of objection, inspection and questioning of the external auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

The Town Council published its Notice indicating the period for the exercise of public rights commenced on 3 June 2016 and ended on 15 July 2016. This is more than the 30 working days as required by the Regulations. For any days over those 30 working days, a member of the public would have no formal rights in respect of objection, inspection and questioning of the external auditor. The Authority is therefore unable to demonstrate that it made proper provision for the exercise of public rights in 2015/2016. 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 proper provision for the exercise of public rights in accordance with the Regulations and proper practices.

Grant Thornton UK LLP

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Date: 28/9/17

Our ref GLS083