

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

Matters reported

RFO Certification and Approval of Annual Return

The Accounts and Audit Regulations 2015 and proper practices stipulate that the Responsible Financial Officer must certify the Accounting Statements and the Authority must approve both the Annual Governance Statement and Accounting Statements in the Annual Return before the commencement of the period for exercise of public rights.

The Responsible Financial officer certified the Accounting statements on 14 June 2017 and the Authority approved the Annual Return on the same date. The date of commencement of the period for the exercise of public rights was 5 June 2017, which is before the accounting Statements were approved and so the Authority has not met these requirements. The Authority does not have in place proper arrangements for the preparation and approval of the statement of accounts in accordance with proper practices and relevant legislation. In our view, the response to Assertion 1 on the Annual Governance Statement should be 'No'.

In future, the Authority must ensure that it properly approves and publishes the Annual Return in advance of the commencement of the exercise of public rights. The Authority should also consider the impact of this on the assertions in the 2017/18 Annual Governance Statement.

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

Internal Auditor's Report

The Internal Auditor has answered 'Yes' to Objective F in relation to petty cash. This 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 auditors. The Authority should minute this process. If there are any errors in the Internal Auditors Report it should either be amended by the Internal Auditor or the Authority should provide an explanation for the error.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date *12 September 2017*

Our ref WKS244