

This page is part of Section 3 - External auditor certificate and opinion 2014/15

**Huncote Parish Council
Audit Report for the year ended 31 March 2015**

Matters reported

None

**Other matters not affecting our opinion which we wish to draw to the attention
of Huncote Parish Council for the year ended 31 March 2015**

Responsible Finance Officer Certificate

The Responsible Finance Officers certificate is dated 12 August 2015 and the accounting statements were approved by the Council on 4 June 2015.

The process for certifying and approving the accounts is set out on page 93 of 'Governance and Accountability for Local Councils: A Practitioners Guide (England) March 2014'. This describes the approval by Council as occurring after certification by the Responsible Financial Officer.

Timing of internal audit

The Council completed Section 2 of the Annual Return – the annual governance statement on 04 June 2015, and has responded "Yes" to assertion 6, confirming that the council has maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems.

Section 4, the independent internal auditor's report was completed by the internal auditor on 03 August 2015, 60 days after the Council gave a positive response to assertion 6 on Section 2 of the Annual Return.

If the Council gives a positive response to assertion 6, before the independent internal auditor has completed their report at Section 4; the Council must be able to explain on what basis it was appropriate to give a positive response to the assertion that it has maintained throughout the year an adequate and effective system of internal audit of the council's accounting records and control systems.

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Risk Assessment

We note that the council has undertaken a risk assessment, but this has not been updated for the year ending 31 March 2015. A risk assessment should be performed at least annually and as a minimum, members should: -

- take steps to identify the key risks facing the parish council
- evaluate potential consequences to the council if an event identified as a risk takes place; and
- decide upon appropriate measures to avoid, reduce or control the risk or its consequences. This might involve insurance or the implementation of internal controls.

More guidance on risk management can be found in the NALC / SLCC publication "Governance and Accountability for Local Councils – A Practitioners Guide (England)" at paragraphs 2.99 to 2.116.

Box 11 Section 1 Trust Funds

Box 11 on Section 1 (Trust funds disclosure note) states 'No' for 2014/15 on the Annual Return, this does not agree to sections 2 or 4, both of which confirm that the Council has met its obligations as a Trustee. The Council has confirmed that this box should read 'Yes' and it has excluded trust assets income and expenditure from the financial statements.



for Grant Thornton UK LLP

Date 17 September 2015

Our ref LCS125