

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

**Ewyas Harold Group Parish Council  
Audit Report for the year ended 31 March 2016**

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

**Information required for audit**

The Council submitted its Annual Return for audit on the 18 May 2016.

Guidance requires that appropriate information is provided to the auditor, upon request, where required for the audit.

We requested the following information from the Council on 21 June 2016;

- Notice of appointment of date for the exercise of electors rights for 2015
- Completion of audit notice for 2015

The Council has been unable to provide the above information, as they have not retained these records from previous years. It is the clerk's responsibility to maintain the records of the Council for a period of no less than five years, as per paragraph 13b of the Accounts and Audit Regulations 2015 and paragraph 14 of the Accounts and Audit Regulations 2011. The clerk has confirmed that all notices were displayed appropriately and for the correct period of time.

The Practitioners' Guides 2014 and 2016 both state the steps the Council needs to have undertaken during the financial year in order to respond positively to Assertion 4. The Practitioners' Guide 2016 explicitly states that when considering Assertion 4, councils need to review the notice and inspection procedures relating to the previous year's annual return and therefore, the documents that are required for audit relate to the previous year as well.

The Council should ensure that, in future years, it retains all necessary audit documentation in order to respond to auditor requests in accordance with the requirements.

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**Order of signing the Annual Governance Statement (Section 1) and the  
Accounting Statements (Section 2)**

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) on the same day and under the same minute reference. 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. In future, the Parish Council should ensure that the minute references clearly demonstrate that the Annual Governance Statement was considered, approved and signed before the Accounting Statements.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date 25/9/16.**

**Our ref HRF045**