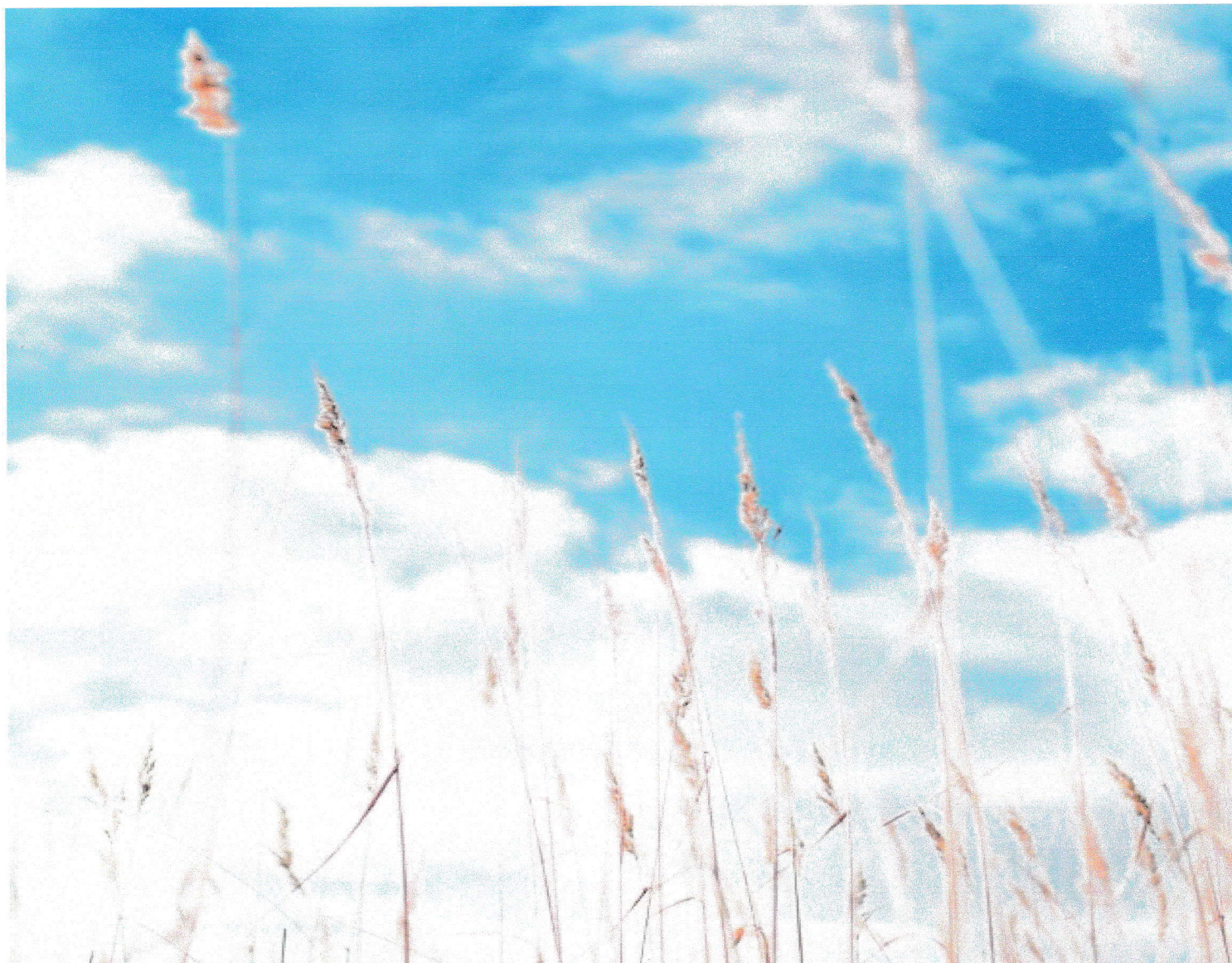


EXTERNAL AUDITOR REPORT CONTINUATION

 Great Wyrley Parish Council
Year ending 31 March 2019



1 Introduction

This page is part of Section 3 – External auditor report 2018/19

The following matters have been raised to draw items to the attention of Great Wyrley Parish Council. These matters came to the attention of Mazars LLP during the review of the Annual Governance and Accountability Report (AGAR) for the year ended 31 March 2019. This report must be presented alongside the AGAR to a full meeting of the smaller authority for review.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

Except for the matters reported below on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met.

The Council has not approved and published the Annual Governance and Accountability Return and started the period of public rights in accordance with the timetable in the Accounts and Audit (England) Regulations 2015. The regulations require these processes to have been completed by the first working day of July. For 2018/19 this was not done until 17/07/19 but the Council answered yes to assertion 1 indicating it prepared accounts in accordance with the regulations. For 2019/20 the Council needs to put arrangements in place to ensure that it can discharge its responsibilities in line with the statutory timetable.

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

In undertaking the review of the 2018/19 Annual Governance and Accountability Return it came to our attention that in 2019 the Council has not met the requirements of the 2015 Regulations to provide electors with a period of 30 working days, including the first 10 working days of July, to inspect the accounts. This was due to the late approval referred to above. The Council should ensure that in 2019/20 they comply with the Regulations and respond no to the relevant assertion in its Annual Governance Statement.

The Council has not fully implemented recommendations made in 2017/18 external audit reports as evidenced above regarding the late approval and public rights period. The Council has correctly answered no to the relevant assertion in the 2018/19 Annual Governance Statement. In future, the Council should ensure that appropriate action in response to audit recommendations is taken within a reasonable time.

In undertaking the review of the 2017/18 Annual Return it came to our attention that the Council had not met the requirements of the Accounts and Audit (England) Regulations 2015 for the exercise of electors rights because the AGAR was approved too late to include the first ten working days of July in the public rights period and complete the audit in time to publish the audited AGAR by 30 September 2018. The audited 2017/18 AGAR was not published on a freely accessible website until 6 September 2019 and prior year accounts are not on the website or their availability signposted there. The Council correctly answered no to the relevant assertion in the 2018/19 Annual Governance Statement but it should take steps to ensure that the required information is added to the website promptly in future.

The Council has not ensured that all members have been trained in the latest code of conduct. The Council should ensure that members receive appropriate training in conduct in 2019/20.

We were required to return the Annual Governance and Accountability Return to enable the Council to correct the following :

- A. The balance brought forward at Box 1 (2018/19) did not initially agree to the balance carried forward at Box 7 (2017/18).
- B. Box 7 (2018/19) also had to be amended once Box 1 was amended in order for it to add up correctly. A new reconciliation of boxes 7 and 8 was also provided upon request.

In future the Council should ensure that the Annual Governance and Accountability Return and the supporting reconciliation of boxes 7 and 8 are accurate and complete.

No other matters came to our attention.

For and on behalf of Mazars LLP



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About Mazars

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