

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

**Matters reported**

**Public rights**

The Authority must provide for the exercise of public rights as set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015. The Regulations require the Authority to approve and publish the Annual Governance Statement and the Accounting Statement alongside a Notice of commencement and a Declaration of status of accounts to allow it to commence the period for the exercise of public rights so that it includes the first ten working days of July.

The Council published its Notice indicating the period for the exercise of public rights commenced on 8<sup>th</sup> June and ended on 21<sup>st</sup> July. 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 2016/2017. This represents a significant governance weakness.

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.

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

None

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *22 September 2017*

**Our ref** DBY032