

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

**Empingham 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 Empingham Parish Council for the year ended 31 March 2016**

**Period for the exercise of public rights**

The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Accounts and Audit Regulations 2015 (the Regulations), sections 14 and 15, set out the requirements for the period for the exercise of public rights of objection, inspection and questioning of the external auditor. In particular section 14(1) of the Regulations stipulates that the rights of objection, inspection and questioning of the external auditor conferred by sections 26 and 27 of the Act may be exercised within a single period of 30 working days.

The Parish Council published its Notice indicating the period for the exercise of public rights commenced on 13 June and ended on 15 July. This is less than the 30 working days as required by the Regulations. For any days under those 30 working days, a member of the public has been denied their rights in respect of objection, inspection and questioning of the external auditor. As the external auditor, this year we have withheld our certification of the Annual Return until the correct ending period to ensure that public rights are not perceived to be denied due to an incorrect Notice.

In the future, the Parish Council must ensure that it complies with the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to ensure that the dates for the exercise of public rights are properly calculated and published and cover a single period of 30 working days. The Parish Council should also consider the impact of this failure on its disclosures in the 2016/17 Annual Return.

**Section 2, Accounting statements, Box 10 - Total Borrowings**

Box 10 on Section 2, total borrowings, was left unanswered for 2015/16 on the Annual Return. The Council has confirmed that this should read 'Nil'. In future, the Council should ensure the Annual Return is complete (i.e. no empty highlighted boxes).