



**This page is part of Section 3 - External auditor certificate and opinion 2016/17**

**Chippenham Town Council**

**External Auditor Report for the year ended 31 March 2017**

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

**Period for the exercise of public rights- 30 working days**

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 any rights of objection, inspection and questioning of the external auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

The Authority published its Notice indicating the period for the exercise of public rights commenced on 23 June 2017 and ended on 4 August 2017. 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.

In the future, Authority must ensure that it complies with the Local Audit and Accountability Act 2014, sections 26 and 27, and the Accounts and Audit Regulations 2015, sections 14 and 15 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 Authority should also consider the impact of this failure on its disclosures in the 2017/18 Annual Return.

*Grant Thornton UK LLP*

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**Date** *27/9/2017.*

**Our ref** WLT057