

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

Salford 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 Salford Parish Council for the year ended 31 March 2016

Retention of audit documentation

The Council submitted its Annual Return for audit on the 12 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;

- Notice of Appointment of Date for the Exercise of Electors Rights 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.

Grant Thornton UK LLP

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Date 23/8/16

Our ref AVNI03