



Viscount Windsor
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28 November 2017

Dear Viscount Windsor

Bromfield Parish Council – Public Interest Report and Auditor’s Report 2016/17 Annual Return

Between July 2017 and November 2017 we have been attempting to carry out the audit of the Council’s 2016/17 Annual Return and we have made numerous attempts to communicate with the Council and obtain the Annual Return. This follows our initial letter to the Council in March 2017. On 30 August 2017 we issued a statutory recommendation under section 7 of the Local Audit and Accountability Act 2014 asking you to contact us within 7 days and setting a final deadline of 4 October 2017 for receipt of the annual return.

On 10 November 2017 we sent you a draft public interest report including an extract from the relevant legislation as an annex seeking comments within two weeks, but we have still not received an annual return. Accordingly, we have now finalised the public interest report and issued an audit report closing the 2016/17 audit (attached).

The Council may wish to familiarise itself with the procedure under the Local Audit and Accountability Act 2014 including advertising a public meeting by a notice (stating that it is to consider a public interest report and describing the subject matter) in a local newspaper at least 7 clear days before the meeting and sending a copy of the report with the agenda to Members.



Cameron Waddell
Partner

For and on behalf of Mazars LLP

cc: Mr Graham White, Solicitor, Shropshire County Council

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We are registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861.



External auditors' report to Bromfield Parish Council

We certify that we have concluded our responsibilities in relation to the accounts of Bromfield Parish Council for the year ended 31 March 2017.

Respective responsibilities of the Council and the auditor

The Council is responsible for preparing accounts in accordance with the requirements of the Accounts and Audit (England) Regulations 2015 and for an annual return which:

- summarises the Council accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility for 2016/17 is to conduct an audit in accordance with guidance issued by the National Audit Office and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

External auditors' report

The Council failed to prepare the annual return required by the Accounts and Audit (England) Regulations 2015. We were therefore unable to undertake the procedures specified in the National Audit Office's guidance.

Because of the Council's failure to prepare an annual return, in our opinion Bromfield Parish Council has:

- not provided information in accordance with the National Audit Office's requirements; and
- not complied with relevant legislation and regulatory requirements.

We have today issued a report in the public interest under Schedule 7 of the Local Audit and Accountability Act 2014. It highlights our concerns about the failure of the Council to prepare an annual return and makes recommendations.



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Cameron Waddell
For and on behalf of Mazars LLP

28 November 2017