



This page is part of Section 3 - External auditor certificate and opinion 2013/14

**Mudford Parish Council
Audit Report for the year ended 31 March 2014**

Matters reported

Late Approval of Accounts

The Accounts and Audit (England) Regulations 2011 require that local councils approve Section 1 of the Annual Return by 30th June 2014 following the year ended 31 March 2014.

Mudford Parish Council has not complied with this requirement.

Risk Assessment

The Council has not performed a formal risk assessment in the year ending 31st March 2014. The Council should ensure that the risk assessment is reviewed at least annually. The risk assessment should as a minimum cover the following:

- take steps to identify the key risks facing the parish council
- evaluate potential consequences to the council if an event identified as a risk takes place; and
- decide upon appropriate measures to avoid, reduce or control the risk or its consequences. This might involve insurance or the implementation of internal controls.

More guidance on risk management can be found in the NALC / SLCC publication "Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide" Part 2 paragraph 2.97.

A handwritten signature in blue ink, appearing to read "Gordon Mack".

for Grant Thornton UK LLP

Date 29/8/14

Our ref SOM197