

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

**Shirland And Higham Parish Council
Audit Report for the year ended 31 March 2016**

Other matters not affecting our opinion continued

Publication of the Annual governance statement and the Accounting statements and the exercise of public rights.

The Accounts and Audit Regulations 2015, sections 6, 12 and 13 set out the requirements for approval and publishing of the Annual governance statement and the Accounting statements. The Local Audit and Accountability Act 2014, sections 26 and 27, and 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.

The Parish Council has announced and commenced its period for the exercise of public rights on 6th June 2016 – i.e. on the same day. Section 12(3) of the Regulations stipulates that the Responsible Financial Officer must, as soon as reasonably practicable after the date on which the authority approves the statement of accounts commence the period for the exercise of public rights. Section 15(3) stipulates that the period for the exercise of public rights is treated as being commenced on the day following the day of the announcement. In future, the Parish Council must ensure that it complies with the Accounts and Audit Regulations 2015 and leave one working day between the publication of the announcement and other required documents and the commencement of the notice period.

Minute reference and date of approval

The date of approval of Section 1, the Annual Governance Statement states 31 May 2016 and Section 2, Accounting Statements states 16 May 2016, both of these dates are incorrect. The minutes of the Council meeting confirm that these should read 9th May 2016.

The Chair and Clerk have signed the Annual Governance Statement (Section 1) and the Chair has signed the Accounting Statements (Section 2) on 16 May 2016, which is after the date of approval. The signature of the Chair and Clerk on Section 1 and the Chair on Section 2 are confirmation of approval in accordance with the Accounts and Audit Regulations 2015 and should be on the same date as Council approval. In future, the Parish Council should ensure that the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) are signed when they are approved by the Council.