

**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**

**Matters reported**

**Certification by the RFO**

Regulation 12(1) of the Accounts and Audit Regulations 2015 stipulates that the Responsible Financial Officer must sign and date the Accounting statements to certify that it presents fairly the financial position of the authority and its income and expenditure, or properly presents receipts and payments as the case may be. Regulation (2) stipulates that when the Responsible Financial Officer has complied with paragraph (1) the authority must, in the following order:

- (a) consider the statement of accounts by the members meeting as a whole;
- (b) approve the statement of accounts by resolution; and
- (c) ensure the statement of accounts is signed and dated by the person presiding at the meeting at which that approval is given.

The Responsible Financial Officer must, therefore, certify the Accounting statements before the authority considers, approves and signs them.

The Responsible Financial Officer for Shirland & Higham Parish Council has certified the Accounting statements on 16 May 2016, after the Council approved them on 9 May 2016. In future, the Parish Council should ensure that the Responsible Financial Officer certifies the Accounting statements before the authority considers, approves and signs them in accordance with Regulation 12. In our view, the correct answer to Section 1, Assertion 1 is 'No'.

**Other matters not affecting our opinion which we wish to draw to the attention of Shirland And Higham Parish Council for the year ended 31 March 2016**

**Section 2, Accounting statements, comparative figures**

The figure for 31 March 2015 in Box 10 has been restated from the figure presented on the 2015 Annual Return following the other matters noted in last year's external auditor's report. In preparing the 2016 Annual Return the Council should have written 'Restated' beneath the '£' symbol of the 2015 column.