

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

**Morebath Parish Council
Audit Report for the year ended 31 March 2016**

Matters reported

Order of signing the Annual governance statement (Section 1) and the Accounting statements (Section 2)

The Parish Council considered, approved and signed the Annual Governance Statement (Section 1) on 24 May 2016, which is after the Accounting Statements (Section 2) that were signed on 3 May 2016. The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be considered, approved and signed before the Accounting statements at Section 2 by resolution of members of the authority meeting as a whole. This is explicit at sections 6(3) and 6(4) of the Regulations (Review of internal control system), where in particular, it states at 6(4)(a) that the Annual Governance Statement must be 'approved in advance of the relevant authority approving the statement of accounts ...' This is also reinforced in the 2016 Practitioners' Guide (at 1.43) which highlights mandatory 'proper practices' referred to in statute. In future, the Parish Council must comply with statute and proper practices and ensure that the Annual Governance Statement is considered, approved and signed before the Accounting statements. This may be done at the same meeting as long as it is in the right order and the minute references make this clear.