

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

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

Matters reported

Period for the exercise of public rights and late approval of the Annual governance statement and the Accounting statements

The Accounts and Audit Regulations 2015 (the Regulations), 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 (the Act), 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. In particular section 15(1)(b) of the Regulations stipulates that the commencement of the period for the exercise of public rights takes place on such a day that ensures that the single period of 30 working days, as required by section 14(1), covers the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates.

The Council published its Notice indicating the period for the exercise of public rights commenced on 6th September 2016 and ended on 17th October 2016. This does not cover the first 10 working days of July as required by the Regulations.

Due to the late publication of the Accounting statements, the Council has not met the requirements of the Act and the Regulations although it has now allowed 30 working days for any inspection of the accounts. As the external auditor, this year we have withheld our certification of the Annual Return until the end of the period published by the Council in its Notice to ensure that public rights are not perceived to be denied due to an incorrect Notice and late approval of the accounts.

In the future, the Council must ensure that it complies with the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to ensure that the Annual governance statement and Accounting statements are approved and published by 30 June and the dates for the exercise of public rights are properly calculated and published and cover a single period of 30 working days in line with regulations.