

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

North Vale (Holton, Maperton, North Cheriton) Parish Council

Audit Report for the year ended 31 March 2016

Other matters not affecting our opinion which we wish to draw to the attention of North Vale (Holton, Maperton, North Cheriton) Parish Council for the year ended 31 March 2016

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

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) as minute reference 16.51.1 and the Accounting Statements (Section 2) as minute reference 16.51.1 on the same day. This appears to be in the wrong order and the Parish Council was not able to provide any evidence that it had been considered in the right order. 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. In future, the Parish Council should ensure that the minute references clearly demonstrate that the Annual Governance Statement was considered, approved and signed before the Accounting statements.