

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

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

**Matters reported**

**Certification by the RFO after the Annual governance statement and Accounting statements have been signed and approved – EF**

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 Empingham Parish Council has certified the Accounting statements on 6 August 2016, after the Council approved them 1 June 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'.