

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

**East Down 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 East Down 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) and the Accounting Statements (Section 2) on the same day and under the same minute reference. 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 that the Annual Governance Statement was considered, approved and signed before the Accounting statements.

Risk Assessment

We note that the council has undertaken a limited risk assessment. Risk management is not just about insurance. It is about achieving the objectives of the parish council to deliver high quality public service. Members are ultimately responsible for risk management because risks threaten the achievement of policy objectives. As a minimum, members should: -

- take steps to identify the key risks facing the parish council
- evaluate potential consequences to the council if an event identified as a risk takes place; and
- decide upon appropriate measures to avoid, reduce or control the risk or its consequences. This might involve insurance or the implementation of internal controls.

More guidance on risk management can be found in the NALC / SLCC publication "Governance and Accountability for Local Councils – A Practitioners Guide (England)" at paragraphs 2.99 to 2.116.

Grant Thornton UK LLP
for Grant Thornton UK LLP
Date *7/9/16*

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