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The following issues have resulted in the annual return being qualified. They indicate either a breach of proper practices or legislation and they require the smaller authority to take immediate action to rectify these issues.

#### **Electors rights period during the year**

##### *What is the issue?*

The 31 March 2016 Accounts were approved after the commencement of the inspection period of the exercise of electors' rights, which occurred during the current audit year.

##### *Why has this issue been raised?*

The Accounts and Audit Regulations 2015, reg 15(3) specifies that the Annual Governance statement must be approved. This is followed by the approval of the Accounting Statements. Both statements must be published including on a website with the notice of electors' rights. The electors' rights period should start on the following day. The smaller authority has not complied with the Accounts and Audit Regulations 2015 during the year under audit.

##### *What do we recommend you do?*

The Smaller Authority must ensure in future years that the electors' rights inspection period commences after the accounting statements are approved.

Further guidance on this matter can be obtained from the following source(s):

Accounts and Audit Regulations 2015

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