
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 inspection period for the exercise of electors' rights which occurred during the year did not include the first 10 working days of July as specified in the Accounts and Audit Regulations 2015, which for last year was from the 1st to the 14th July 2016.

Why has this issue been raised?

The Accounts and Audit Regulations 2015 para 15(b) state that the inspection period for the exercise of electors rights must include the first 10 working days of July. The smaller authority has not complied with the Accounts and Audit Regulations 2015.

What do we recommend you do?

The smaller authority must ensure that the inspection period for the exercise of electors' rights includes the first 10 working days of July when undertaking the electors rights period

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

Accounts and Audit Regulations 2015
