

**This page is part of Section 3 - External auditor certificate and opinion 2016/17
St Mabyn Parish Council**

External Auditor Report for the year ended 31 March 2017

Signing the Annual Return

The Chair has signed Section 1 of the Annual Return as both the Clerk and Section 2 as the Responsible Financial Officer and Chair. We understand that this is due to last minute circumstances of the Clerk resigning.

The clerk to a local council is the 'Proper Officer' appointed under the Local Government Act 1972. The person appointed has a statutory duty to carry out all the functions of the council, including to advise councillors, produce all the information required for making effective decisions and implement decisions. He/she is accountable to the council for the effective management of all its resources and may also be the 'Responsible Financial Officer', as required by Section 151 of the Act, responsible for all financial records of the Council and the careful administration of its finances. Councillors are responsible for governance, including determining council policy and monitoring and reviewing performance in delivering services and managing resources. In order to maintain the governance role separately from the management role, councillors, and in particular the chair, should not be appointed, even on a short term basis, as either the 'Proper Officer' (the clerk) or the 'Responsible Financial Officer'.

Grant Thornton UK LLP

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Date *29/9/2017*

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