



ANNEX B

ACCOUNTS DIRECTION: Rural Development Joint Committees

ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF THE ENVIRONMENT, IN ACCORDANCE WITH ARTICLE 24(2) OF THE LOCAL GOVERNMENT (NORTHERN IRELAND) ORDER 2005 AND REGULATION 9 & 10 OF THE LOCAL GOVERNMENT (ACCOUNTS AND AUDIT) REGULATIONS (NORTHERN IRELAND) 2015 FOR PERIOD ENDED 30 SEPTEMBER 2015

1. The accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.
2. A smaller local government body has limited activity and therefore it is not required to observe all relevant accounting and disclosure requirements given in the applicable Code of Practice on Local Authority Accounting in the United Kingdom, as amended or augmented from time to time.
3. In keeping with the broad requirements of the Code of Practice, the statement of accounts, which it is the duty of the Chief Financial Officer to prepare in respect of the financial year ended 30 September 2015, shall include the following –
 - (a) Narrative Report
 - (b) Legislative Context for Preparation and Audit of the Financial Statements
 - (c) Statement of the smaller local government body and Chief Financial Officer's Responsibilities for the Statement of Accounts
 - (d) Governance Statement
 - (e) Certificate of the Chief Financial Officer and Smaller Local Government body Approval of the Statement of Accounts
 - (f) Local Government Auditor's Report to the Members of the Smaller Local Government Body (reserve two pages)
 - (g) Comprehensive Income and Expenditure Statement, and
 - (h) Balance Sheet

4. The statement of accounts should also include such notes as may be necessary for the purposes of the additional disclosure requirements
5. As required by regulation 10 of the Local Government (Accounts and Audit) Regulations (NI) 2015, the Chief Financial Officer of the smaller local government body for the attached direction which in this instance will be the Chief Financial Officer of the council, is to certify that the statement of accounts present a true and fair view of the financial position of the local government body at the end of the year to which it relates and of that local government body's income and expenditure for the year. This should be undertaken at or before the 30 June 2016. Consideration by a committee is not required for the unaudited accounts.
6. However a smaller local government body must no later than 30 September 2016 (i) consider either by way of a committee of that body or by the members of the body meeting as a whole the statement of accounts; (ii) following that consideration, approve the statement of accounts for submission to the local government auditor by a resolution of that committee or meeting; (iii) following approval ensure that the statement of accounts is signed and dated by the person presiding at the committee or meeting at which approval is given and (iv) publish (which must include as a minimum publication on the local government body's website) the statement of accounts together with any certificate, opinion or report issued, given or made by the local government auditor. The Chief Financial Officer must re-certify the presentation of the statement of accounts before the relevant local government body approves it.
7. The earlier closing date of 30 September 2016 is also the date the audit is to be certified and therefore, as a guide, **these meetings should be arranged for one to two weeks as a minimum, prior to 30 September 2016 to allow audit certification.** Please arrange in advance a suitable timetable for the audit process of the accounts with Audit Office.
8. **Two copies** should be submitted to the Department on or before **4 April 2016** following the financial year to which they relate.

Dated 18th day of March 2016

Signed by authority of the Department of the Environment



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JEFF GLASS