

**Explanation for 'No' response to assertion 4 on Section 1 of the Annual Governance Statement for 2018/19 (Wickwar Parish Council, South Gloucestershire)**

In the External Auditor Report 2017/18 under 'other matters not affecting our opinion which we draw to the attention of the authority' the Auditor noted the following:

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2018/19 for the exercise of public rights, since the approval date was after the start of the period for the exercise of public rights. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2018/19 and ensure that it makes proper provision for the exercise of public rights during 2019/20.