

This page is part of Section 3 - External auditor certificate and opinion 2016/17

Bishopsteignton Parish Council

External Auditor Report for the year ended 31 March 2017

Other matters not affecting our opinion which we wish to draw to the attention of the authority.

Internal Audit, Objective F

The internal auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'not covered' as the Council does not operate a petty cash system.

The Council should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Council should minute this process. If there are any errors in the internal auditors report it should either be amended by the Internal Auditor or the Council should provide an explanation for the error.

Order of signing the Annual governance statement (Section 1) and the Accounting statements (Section 2)

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) on the same day and under the same minute reference. The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be considered, approved and signed before the Accounting statements at Section 2 by resolution of members of the authority meeting as a whole. In future, the Parish Council should ensure that the minute references clearly demonstrate that the Annual Governance Statement was considered and announced, approved and signed before the Accounting statements.

Grant Thornton UK LLP

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Date 12/9/2017

Our ref DVN038