



**This page is part of Section 3 - External auditor certificate and opinion 2015/16**

**Cutsdean Parish Council  
Audit Report for the year ended 31 March 2016**

**Other matters not affecting our opinion which we wish to draw to the attention of Cutsdean Parish Council for the year ended 31 March 2016**

**Section 2 – Accounting statements**

The Council has incorrectly stated Box 2, Precept or Rates and Levies, and Box 3, Total other receipts, for both 2014/15 and 2015/16. There has been a misinterpretation of the 2014/15 external audit report. The Annual Precept should be included in Box 2, whilst the Council Tax Support Grant should be included in Box 3. For 2015/16 the Council Tax Support Grant is £11 and the Precept is £789. The correct figures are:

	<b>2014/15</b>	<b>2015/16</b>
	£	£
Box 2 – annual precept	771	789
Box 3 – all other income	29	2,006

The Council should restate the 2016 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2016 column.

**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 that the Annual Governance Statement was considered, approved and signed before the Accounting statements.

*Grant Thornton UK LLP*

**for Grant Thornton UK LLP**

Date 12/08/16

Our ref GLS071