

**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Vowchurch & District Group Parish Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

Information required for audit

The Authority submitted its Annual Return for audit on the 21 June 2017.

Guidance requires that appropriate information is provided to the auditor, upon request, to substantiate the figures reported in the Annual Return. We requested information that would confirm the figures entered in boxes 1 to 10 of the Annual Return for 2015/16 and 2016/17. However, the Authority is unable to confirm the correct figures for Section 2 of the Annual Return.

Consequently, we have been unable to gain sufficient assurance over:

- The figures entered in box 1 to 8 of Section 2 of the Annual Return

As such, our audit report is issued except for the items identified above.

The Authority should ensure that, in future years, it provides appropriate corroborated information to auditor requests in accordance with the requirements.

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

Internal Audit Report

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

The Authority should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Authority 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 Authority should provide an explanation for the error.

Grant Thornton UK LLP
Grant Thornton UK LLP
Date 27/9/17
Our ref HRF124