

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

Section 2 – Accounting statements

Box 7 and 8 on Section 2, have been incorrectly stated as £37,715. The council has confirmed that this is incorrect and box 7 and 8 should read £33,715.

The correct 2016/17 figures are:

Box 7 - Balances carried forward	£33,715
Box 8 - Total value of cash and short term investments	£33,715

The Council should restate the 2017 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2017 column.

Section 2, Accounting statements, Accounting for Fixed Assets

It has come to our attention that Box 9 of Section 2 of the Annual Return, the Accounting Statements, includes fixed assets that have been gifted to the council.

The Practitioners Guide strongly recommends that assets that are gifted to the council are disclosed in Section 2, Box 9 of the Annual Return at a nominal £1.

The Council should restate the 2017 figures on next year's Annual Return and write 'Restated' beneath the £ sign on the 2017 column.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 31/8/17.

Our ref SOM302