



Grant Thornton

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

Accounting for fixed assets - Expenditure in the year

We have identified that Box 9 of Section 2 of the Annual return states that the Authority does not hold any fixed assets but other evidence to support Box 6, All other payments includes a purchase of outdoor exercise equipment.

The Authority should maintain a register of all assets purchased and disposed of, the value of which should be included in Box 9 of Section 2 of the Annual Return. The Authority should restate the 2017 figure in the 2018 Annual Return and write 'restated' beneath the £ sign in the 2017 column.

Guidance on accounting for fixed assets is available in the NALC/SLCC publication Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practice (March 2016) sections 2.24 to 2.28 and 5.137 to 5.141

In future, the Authority should ensure that figures are correctly stated in Section 2.

The Authority 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
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Date *22/09/2017*,

Our ref WRC062