



**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Badgeworth 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, Accounting for Fixed Assets

The Authority has not taken all appropriate action on matters raised in reports from the external auditor:

Whilst the Authority has taken some action, following guidance on valuation of fixed assets, the Authority was also required to restate the fixed assets figure in the 2016 column of the Annual Return, per the 15/16 audit report.

Internal Auditor's Report

The internal auditor answered "yes" to test F regarding petty cash payments. The correct response is "not covered" as the Authority does not hold a petty cash system.

The Authority should ensure that the internal auditor's report is reviewed before sending the document to the external auditors. The Authority should minute this process. If there are any errors in the 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 *11/9/17*

Our ref GLS019