



**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Beckington 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, Staff costs

PAYE of £325 has been incorrectly entered into Box 6 for the year ended 31 March 2017, this should be included in Box 4. The correct figure for Box 4 is £2,797 and the correct figure for Box 6 is £5,535.

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

Fixed Asset Register

The Parish Authority did not maintain a register of fixed assets throughout the period. A formal schedule of assets should be maintained and regularly updated. We note that the Authority has put one in place for the 2017/18 year.

Internal Audit Report

It has come to our attention that the Internal Auditor has identified a number of failings by the Authority. Aside from the above points the Internal Auditor also identified that a number of receipts were incorrect and a number were also missing.

We are aware that the Authority has since responded to this and put in place procedures to address these issues.

Grant Thornton UK LLP

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Date *06/09/2017.*

Our ref SOM022