

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

S1 was signed by the Chair and Clerk after the date of approval of the Accounting Statements

The Authority has considered and approved the Annual Governance Statement (Section 1) on 10/04/2017. The RFO has signed the Accounting Statements (Section 2) on 08/05/2017, which is after the date of approval of Section 1. In the future, the Authority should ensure that the RFO signs of the Accounting Statements (Section 2) before Sections 1 and 2 of the Annual return are signed off.

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, states the Authority has not included the fixed assets of £11,913 yet other evidence from Box 6 states the Authority purchased play equipment, which totals £11,913, during the year 2015/16.

The Council should restate the 2017 Box 9 Total Fixed Assets on next year's Annual Return and write 'Restated' to £2,004,058 on the 2017 column.

The Practitioners' Guide has been updated in 2016 and new guidance on accounting for fixed assets will apply in 2016/17. The Council should review this guidance when completing the 2016/17 Annual Return and ensure that it classifies its assets appropriately and the correct value of the asset is included in Box 9.

Grant Thornton UK LLP

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Date *19/09/2017*

Our ref GLS173