

This page is part of Section 3 - External auditor certificate and opinion 2015/16

**Cardinham Parish Council
Audit Report for the year ended 31 March 2016**

**Other matters not affecting our opinion which we wish to draw to the attention
of Cardinham Parish Council for the year ended 31 March 2016**

Box 11

Box 11 on Section 2, the trust funds disclosure note, was left unanswered for 2015/16 on the Annual Return. The Council has confirmed that this box should read 'No'.

Section 2, Accounting statements, Council Tax Support Grant 2014/15

We reported in the 2014/15 audit report that Council Tax Support Grant of £250 had been incorrectly included in Box 2. The Council has not restated the comparative figures for 2014/15. Box 2 should state £9,450 and Box 3 should state £3,131 in the 2015 column on the 2016 Annual Return.

**Order of signing the Annual Governance Statement (Section 1) and the
Accounting Statements (Section 2)**

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) on the same day and under the same minute reference. The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be considered, approved and signed before the Accounting Statements at Section 2 by resolution of members of the authority meeting as a whole. In future, the Parish Council should ensure that the minute references clearly demonstrate that the Annual Governance Statement was considered, approved and signed before the Accounting Statements.

Minute reference and date of approval

The minute reference and date of approval of Section 1, the Annual Governance Statement is blank. The minutes of the Council has shown that these should read 17 May 2016 and 100/16.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 22/8/16.

Our ref CWL017