

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

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

**Matters reported**

**Section 2, Accounting statements, Council Tax Support Grant**

We reported in our 2014/15 audit report that Council Tax Support Grant of £70 had been incorrectly included in Box 2. The Council has again incorrectly included Council Tax Support Grant of £70 in Box 2 for 2015/16.

The Council has not taken appropriate action on all matters raised in reports from the external auditor. In our view the correct response to Assertion 7 on Section 1 of the Annual Return is "No".

The correct figures are:

2015/16

Box 2 – annual precept £1330

Box 3 – all other income £1470

The Council should restate the 2016 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2016 column.

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

**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.



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

**Internal Audit Report**

The internal auditor has answered objective H both 'Yes' and 'Not covered'. The Council should check prior to returning the Annual Return to the external auditors that all aspects of the form have been completed correctly.

*Grant Thornton UK LLP*

**for Grant Thornton UK LLP**

**Date** *27/9/16.*

**Our ref DVN364**