

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

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

**Matters reported**

None

**Other matters not affecting our opinion which we wish to draw to the attention  
of Sudbrooke 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.

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

The Council Tax Support Grant should be included in Box 3, Total other receipts. £13 of the Council Tax Support Grant has been incorrectly included in Box 2, Precept or Rates and Levies. Box 2 should state £22,267 and Box 3 should state £6,831.

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

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

Date 14/9/16

**Our ref LIN358**