

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

**Foxton 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 Foxton 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) as minute reference and the Accounting Statements (Section 2) as minute reference on the same day. This appears to be in the wrong order and the Parish Council was not able to provide any evidence that it had been considered in the right order. 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 that the Annual Governance Statement was considered, approved and signed before the Accounting statements.

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

Council Tax Support Grant should be included in Box 3. Council Tax Support Grant of £266 has been incorrectly included in Box 2. Box 2 should state £8,782 and Box 3 should state £10,024.

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 16 September 2016*

**Our ref LCS091**