

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

fradley - streethay parish council

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

2. 2016/17 External auditor report

(~~Except for the matters reported below~~)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

See attached

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not certify~~* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

7.8.17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

This page is part of Section 3 - External auditor certificate and opinion 2016/17
STF076 Fradley and Streethay
External Auditor Report for the year ended 31 March 2017

Matters reported

Issue

None

Other matters not affecting our opinion which we wish to draw to the attention of the authority

Section 2, Accounting statements

The Council have changed their basis of accounting and have not restated last years figures to support the new basis. The Council have confirmed the change of accounting and provided figures to support the change.

The correct figures are:

2015/16

Box 4 – Staff costs £21,853

Box 6 – All other payments £11,103

Box 7 – Balances carried forward £130,296

In preparing the 2017 annual return the Council should have written 'Restated' beneath the '£' symbol of the 2016 column.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date

7 August 2017

Our ref STF076