

## External auditor's report

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

- A. For the second consecutive year, the Council did not initially provide a bank reconciliation in support of Section 2. In future the Council should ensure that it prepares a complete bank reconciliation as part of completing the Annual Return and it submits the bank reconciliation for audit review.
- B. We were required to return the Annual Return to enable the Council to correct errors in Section 2:
  - i. Fixed assets at Box 9 was initially incorrect because a community asset was included at full value rather than a nominal value of £1 as required by the Practitioner's Guide.  
  
In future the Council should ensure that it follows proper practice.
  - ii. The Council changed from a receipts and payments to income and expenditure accounting basis in 2015/16 but did not restate 2014/15 to ensure both years on the annual return were presented using a consistent accounting basis.
- C. The Council approved the the Annual Return on 30 March having assured itself no transactions occurred on 31 March. However the Clerk, Responsible Financial Officer, Chair and Internal Auditor signed the Annual Return after Council approval. In future the Council should seek to undertake all approval and certification on the same day before the statutory deadline.