

Section 3 – External auditor certificate and report 2015/16 Certificate

We 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 2016 in respect of:

Enter name of
smaller authority here:

Greektwell Parish Council

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 2016; 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.

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 matters have come to our attention giving cause for concern that relevant legislation 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)

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

7/9/16

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 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 2015/16

Greetwell 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 Greetwell 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, Box 2 - Precept or Rates and Levies

In Section 2, Box 2, Precept or Rates and Levies has been incorrectly stated as £3,775 for 2015/16. The Council has incorrectly included the £100 West Lindsey District Council Grant and £52 of the Council Tax Support Grant in Box 2. The correct Box 2 figure is £3,623.

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

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Greetwell Parish Council
Audit Report for the year ended 31 March 2016

Other matters not affecting our opinion continued

Section 2, Accounting statements, Box 3 - Total other receipts

In Section 2, Accounting statements, Box 3 - Total other receipts, the Council has entered two separate figures into the box, for both 2014/15 and 2015/16. In future, the Council should ensure that only one figure is entered in each highlighted box.

The Box 3 figures should state:

2014/15 - £2,431

2015/16 - £2,761

GRANT Thornton UK LLP

Grant Thornton UK LLP

Date 7/9/16

Our ref LIN161