

**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Egloskerry Parish Council
External Auditor Report for the year ended 31 March 2017**

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

Internal Audit, Box H

The internal auditor has left Box H unanswered in relation to Asset and Investment registers. The Authority has confirmed that the correct response should be 'Yes'.

The Authority should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Authority should minute this process. If there are any errors in the internal auditors report it should either be amended by the Internal Auditor or the Authority should provide an explanation for the error.

Section 2 – Accounting statements

Box 3 on Section 2, Total other receipts, is incorrectly stated as £4,090. This should instead read £997. In addition, Box 6 on Section 2, Total other payments, is incorrectly stated as £6,105. This should instead read £3,012. This is due to the Authority incorrectly including £3,093 of internal transfers.

The Authority should restate the 2017 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2017 column.

Internal Audit Report, Box F

The Internal Auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'Not Covered' as the Authority does not operate a petty cash system.

The Authority should ensure that the Internal Auditor's Report is reviewed before sending the Annual Return to the external auditors. The Authority should minute this process. If there are any errors in the Internal Auditor's Report it should either be amended by the Internal Auditor, or the Authority should provide an explanation for the error.