

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

**Shirland And Higham Parish Council
Audit Report for the year ended 31 March 2016**

Other matters not affecting our opinion continued

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.

Annual Internal Audit Report, Objective K

On the Annual internal audit report, the Internal Auditor has stated 'Yes' in response to objective K, in relation to trust funds. The Council is not a sole trustee and therefore the correct response should state 'No'.

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

Grant Thornton UK LLP

Grant Thornton UK LLP

Date *26 August 2016*

Our ref dby206