

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

**Cheriton Fitzpaine Parish Council  
Audit Report for the year ended 31 March 2016**

**Other matters not affecting our opinion which we wish to draw to the attention  
of Cheriton Fitzpaine Parish Council for the year ended 31 March 2016**

**Section 2 Figures**

Box 6 on Section 2, All other payments, is incorrectly stated as £4,567 for the 2015 figures. This should instead read £4,667, as outstanding cheques for £100 have been excluded from the Annual Return. This has resulted in the 2016 carried forward balance being incorrect.

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

The correct figures are:

2014/15

Box 6 - £4,667

Box 7 - £8,423

2015/16

Box 1 – £8,423

Box 7 – £9,707

Box 8 – £9,707

**Notice of Date of Commencement of Period for the Exercise of Public Rights**

We note that the Notice of Appointment of Date for the Exercise of Electors' Rights allowed only 21 working days for the inspection of the books and records. The Council has since changed this to allow for the full 30 working day period. The Accounts and Audit (England) Regulations 2015 require that the inspection period must allow 30 working days for inspection, including the first 10 working days in July.

The council must ensure that the inspection period is properly advertised in future years, and allows for the correct number of days for inspection.

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**Other matters not affecting our opinion which we wish to draw to the attention  
of Cheriton Fitzpaine Parish Council for the year ended 31 March 2016  
(continued)**

**Section 2 – Accounting statements**

Box 9 on Section 2, Total fixed assets plus long terms investments and assets, is incorrectly stated as £32,230. This should instead read £32,630.

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

*Grant Thornton UK LLP*  
for Grant Thornton UK LLP  
Date *15/8/16*

Our ref DVN091