

**This page is part of Section 3 - External auditor certificate and opinion 2016/17  
Cheriton Fitzpaine 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**

**Employment status of the clerk**

The internal auditor has highlighted that the previous clerk was not employed by the Council and was self-employed. The Authority should note that the NALC Employment Update 'A Clerk's Employment Status – Employee or Self Employed?' concludes that the position of clerk is as an officer of the Authority and therefore all clerks are employees of the Authority.

However, we are now aware that a PAYE system has been set up by the new clerk.

**Section 2, Accounting statements, Council Tax Support Grant**

Council Tax Support Grant should be included in Box 3. Council Tax Support Grant of £375 has been incorrectly included in Box 2. Box 2 should state £18,625 and Box 3 should state £4,760.

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

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** 13/09/2017

**Our ref** DVN091