

This page is part of Section 3 - External auditor certificate and opinion 2016/17
Buckland Brewer 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

Low level of reserves

We note that the Council holds a low level of general reserves, approximately 3% of the annual precept for 2015/16 after allowing for reserves that are earmarked for specific purposes.

The Council confirmed its awareness of the issue in the Return and should take action to resolve it in the coming year.

Internal Auditor's Report

The internal auditor's report sent to the external auditors was not factually correct. Box K (Trust funds including charitable funds) was left unanswered. The Council has confirmed that it does not act as a sole trustee nor is it responsible for managing trust funds. Box K should therefore read 'N/A'.

The Council should ensure that the 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 or boxes left blank in the report it should either be amended by the Internal Auditor or the Council should provide an explanation for the error.

Grant Thornton UK LLP

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Date 21/05/17

Our ref DVN072