

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

**Matters reported**

**Section 2, Accounting statements, Box 8- Total Value of Cash** ✱

The figure entered in Box 8, total value of cash is overstated by £752, as the Authority have failed to account for un-presented cheques in Box 8. The correct figure should be £21,963.

The Authority does not have in place proper arrangements for effective financial management during the year, and for the preparation of the accounting statements. In our view, the response to Assertion 1 on the Annual Governance Statement should be 'No'.

In future, the Authority should ensure that figures are correctly stated in Section 2.

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

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

None

\* The £752 relates to cheques that 2 contractors did not pay into their banks until after the end of the Financial Year, some of which were issued 3 months prior! The Council aims to address this by making future payments electronically. The Parish Council has robust financial practices and controls in place, that go beyond the requirements of the Regulations.

Grant Thornton UK LLP

This issue was caused by circumstances beyond the Council's control, and the accusation in the report is strongly refuted

Grant Thornton UK LLP

Date 5 September 2017

Our ref LIN035

Lee

Parish Council Clerk  
& RFO.