



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

**Internal Audit, Objective F**

The internal auditor has answered Yes to Objective F in relation to petty cash. This should state 'not covered' as the Authority does not operate a petty cash system.

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

**Section 2, Accounting statements, Box 10, Trust funds**

Box 10 on Section 2, the Trust funds disclosure note, was left unanswered for 2015/16 on the annual return. The Authority has confirmed that it does not act as a sole trustee nor is it responsible for managing trust funds or assets and so this box should read 'No'.

In future the Authority should ensure the annual return is complete.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

Date *06/09/2017*

Our ref DVN121