

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

Matters reported

None

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

Objective F, Petty cash

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

The Council should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Council 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.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 4 October 2017

Our ref DBY060