

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

**Upleadon 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 Auditor's Report**

The internal auditor's report sent to the external auditors was not factually correct. The internal auditor answered 'yes' to test F for petty cash. The correct response is 'not covered'.

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 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*

**Grant Thornton UK LLP**

**Date** 04/08/17

**Our ref** GLS241