

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

Petty Cash System

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 Authority should provide an explanation for the error.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 20/9/17

Our ref STF074