

This page is part of Section 3 - External auditor certificate and opinion 2015/16

King's Stanley Parish Council
Audit Report for the year ended 31 March 2016

Other matters not affecting our opinion which we wish to draw to the attention
of King's Stanley Parish Council for the year ended 31 March 2016

Order of signing the Annual governance statement (Section 1) and the
Accounting statements (Section 2)

The Kings Stanley Parish Council has considered, approved and signed the Annual
Governance Statement (Section 1) and the Accounting Statements (Section 2) on
the same day and under the same minute reference. The Accounts and Audit
Regulations 2015 stipulate that the Annual Governance Statement must be
considered, approved and signed before the Accounting statements at Section 2
by resolution of members of the authority meeting as a whole. In future, the King
Stanley Parish Council should ensure that the minute references clearly
demonstrate that the Annual Governance Statement was considered, approved
and signed before the Accounting statements.

Section 2, Accounting statements, Accounting for Fixed Assets
It has come to our attention that Box 9 of Section 2 of the Annual Return, the
Accounting Statements, states the Council's fixed assets have not increased
during the year 2015/16 despite the purchase of new play equipment.
A formal schedule of assets should be maintained and regularly updated. This
should be reported in Box 9 of Section 2 of the Annual Return.

The Council has noted this error and has suggested it intends to record its fixed
asset register properly in future.

The Practitioners' Guide has been updated in 2016 and new guidance on
accounting for fixed assets will apply in 2016/17. The Council should review this
guidance when completing the 2016/17 Annual Return and ensure that it
classifies its assets appropriately and the correct value of the asset is included in
Box 9.

Grant Thornton UK LLP

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Date 25/9/16.

Our ref GLS129