

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

External auditor name **Grant Thornton UK LLP** Date **18 July 2017**

External auditor signature *Grant Thornton UK LLP*

* We do not certify completion because:

We certify/~~do not certify~~* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

3. 2016/17 External auditor certificate

Other matters not affecting our opinion which we draw to the attention of the smaller authority: *See attached*
(continue on a separate sheet if required)

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).
(continue on a separate sheet if required)

2. 2016/17 External auditor report

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.
 - summarises the accounting records for the year ended 31 March 2017; and
- This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

1. Respective responsibilities of the body and the auditor

Enter name of smaller authority here: **Seagrave Parish Council**

In respect of:

Matters reported
None

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

Additional work required
None

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 18 July 2017

Our ref LCS211