



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

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 Auditor's 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 27/9/17

Our ref WLT261