



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

Naunton 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 Naunton Parish Council for the year ended 31 March 2016**

**Accounting for Fixed Assets**

It has come to our attention that the Council's fixed asset register is not regularly reviewed.

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 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.

**Internal Financial Controls**

The Parish Council has not documented its internal controls. It is good practice for the Parish Council to fully document and periodically review the specific day to day procedures it undertakes to implement its system of internal control.

*Grant Thornton UK LLP*  
for Grant Thornton UK LLP  
Date 12/19/16

Our ref GLS157