

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

**Internal Audit Report**

The Internal Auditor left Objective K in relation to Trust Funds unanswered. The Clerk and Internal Auditor have confirmed that the Authority does not act as a sole trustee nor is it responsible for managing trust funds or assets therefore Objective K should state 'Not applicable'. The Internal Auditor has also 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.

**Additional work required**

None

*Grant Thornton UK LLP*

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**Date** *17 August 2017*

**Our ref** WKS129