Grant Thornton

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

**Corse 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

### Accounting for fixed assets - Expenditure in the year

We have identified that Box 9 of Section 2 of the Annual return states that the Authority holds additional fixed assets from expenditure in the year, Box 6, all other payments includes a purchase of a defibrillator.

The Authority should maintain a register of all assets purchased and disposed of, the value of which should be included in Box 9 of Section 2 of the Annual Return. The Authority should the restate the 2017 figure in the 2018 Annual Return and write 'restated' beneath the £ sign in the 2017 column.

Guidance on accounting for fixed assets is available in the NALC/SLCC publication 'Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practice (March 2016) sections 2.24 to 2.28 and 5.137 to 5.141

Grant Thornton UK LLP.

**Grant Thornton UK LLP**
**Date** 15/09/2017.
**Our ref GLS067**