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

Dalbury Lees Parish Council

External Auditor Report for the year ended 31 March 2017

Matters reported

Accounting for fixed assets

We have identified that Box 9 of Section 2 of the Annual Return states that the Council does not hold any fixed assets. However, the Authority has provided a fixed asset register with a total value of £5,339. As a result, Box 9 of Section 2 of the Annual Return should read £5,339.

The Authority should restate the 2017 figures on the 2018 Annual Return and write "Restated" beneath the £ sign on 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 2017) sections 2.24 to 2.27 and 5.54 to 5.61

Other matters not affecting our opinion which we wish to draw to the attention of the authority

High reserves

We note that the Authority holds a high level of reserves, approximately 4 times the annual precept for 2016/17 after the deduction of earmarked reserves. The Authority should review the level of general reserves required and consider taking steps to reduce the level in future years if necessary.

Grant Thornton UK LLP

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Date 12 September 2017

Our ref DBY071