

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

Section 2, Accounting statements, Council Tax Support Grant

Council Tax Support Grant should be included in Box 3. Council Tax Support Grant of £21 has been incorrectly included in Box 2. Box 2 should state £8791 and Box 3 should state £720. The Authority should restate the 2017 figures on next year's Annual Return and write "Restated" beneath the £ sign on the 2017 column.

Notice of Date of Commencement of Period for the Exercise of Electors Rights

The Accounts and Audit Regulations 2015 state that the period for the exercise of public rights is treated as being commenced the day following the publication of the Statement of Accounts, the Annual Governance Statement and the notice period announcement. The Authority has commenced its notice period on the same day as its announcement. The Authority should ensure that in 2017/18 its notice period commences the day following publication of all required information.



Grant Thornton UK LLP

Date 20/9/17

Our ref WLT150