

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

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

**Order of signing the Annual governance statement (Section 1) and the  
Accounting statements (Section 2)**

The Parish Council has considered, approved and signed the Annual Governance Statement (Section 1) and the Accounting Statements (Section 2) on the same day and under the same minute reference. The Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be considered, approved and signed before the Accounting statements at Section 2 by resolution of members of the authority meeting as a whole. In future, the Parish Council should ensure that the minute references clearly demonstrate that that the Annual Governance Statement was considered, approved and signed before the Accounting statements.

**Section 2 – Accounting statements**

Box 10 on Section 2, Total Borrowings, is incorrectly stated as £40,270. This should instead read £39,086.

The Council should restate the 2016 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2016 column.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *26/9/16*

**Our ref GLS180**

