

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

Wickwar Parish Council

Audit Report for the year ended 31 March 2016

Matters Reported

Additional work to report on the Annual Return

We received an objection from an elector who raised concerns about a number of issues during the period for the exercise of public rights. Due to this, additional work was required to report on the Annual Return and additional fees incurred.

Lease of Land known as Buthay

An objection was raised about the lease of the land known as Buthay. The land is leased to a housing association who own the garages erected on this land. The objection relates to the fact that the Council allowed the lease to expire. It is our view that the Council must ensure that they have robust controls to monitor and prevent loss of revenue. The Council tick 'Yes' to the Following Assertions:

2 We maintain an adequate system of internal controls including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

It is our opinion that the Council should have ticked 'No' to assertion 2.

We have confirmed that the Council have now re-negotiated a new more favourable lease.

Clerk Salary

It has come to our attention that the clerk's salary is paid gross. HMRC guidelines state that a clerk must not be paid gross. Further advice on employment matters is available from CPALC.org.uk We are aware that the Council are registered with HMRC and monitor any tax liability.

Grant Thornton UK LLP

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Date *31/3/17.*

Our ref AVN131