

This page is part of Section 3 - External auditor certificate and opinion 2016/17  
**Blyton Parish Council**  
**External Auditor Report for the year ended 31 March 2017**

**Matters reported**

None

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

**Internal Auditor's Report**

The internal auditor's report sent to the external auditors was not factually correct. The internal auditor answered 'Yes' to test F for petty cash. The correct responses are 'Not covered'.

The Authority should ensure that the internal auditor's report is reviewed before sending the document to the external auditors. The Authority should minute this process. If there are any errors in the report it should either be amended by the Internal Auditor or the Authority should provide an explanation for the error.

**Additional work required**

None

*Grant Thornton UK LLP*

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**Date** *2 August 2017*

**Our ref** LIN044