

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

**St Cleer Parish Council
Audit Report for the year ended 31 March 2016**

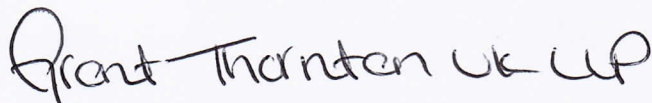
**Other matters not affecting our opinion which we wish to draw to the attention
of St Cleer Parish Council for the year ended 31 March 2016**

**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.

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

The council has given an inspection period of greater than 30 working days as required by the Accounts and Audit regulations 2015. The council should ensure that in 2016/17 they advertise the notice period for 30 working days only.



for Grant Thornton UK LLP

Date 19/08/16

Our ref CWL139