

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

**Other matters not affecting our opinion continued**

**Section 2, Accounting statements**

4. Figures have been restated for Boxes 2 and 3 in the 2016 column of the 2016/17 Annual Return. These were originally restated to agree with last year's External Auditor Certificate and Report. A further change to Box 3 has been made due to outstanding money being included after the Authority changed to an income and expenditure basis of accounting this year.

*Grant Thornton UK LLP*

1. This relates to the 2015/16FY. This is the 2016/17FY Annual Return. This was approved and published as per the Regulations, so the response was 'Yes'.
2. Box 8 of Section 2 required the balance "as a 31 March", which is what was stated.
3. The timescale for short-term investments is limited. At the time, the timescale for the new play equipment was unknown, so the figure was included as a long-term investment.
4. Income & Expenditure accounts include all transactions relating to the financial year, not just what happens from 1st April to 31st March. The Council needs an accurate figure to budget correctly.

**Grant Thornton UK LLP**

**Date** *22 September 2017*

**Our ref** LIN302