

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

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

Internal Auditor's Report

The Internal Auditor answered "yes" to test F regarding petty cash payments. The correct response is "not covered" as Authority does not hold any petty cash system.

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.

Grant Thornton UK LLP

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Date *25/08/2017.*

Our ref SOM134