

This page is part of Section 3 - External auditor certificate and opinion 2014/15

**Brompton Ralph Parish Council
Audit Report for the year ended 31 March 2015**

Matters reported

Financial Regulations

The Council has not adopted Financial Regulations or Standing Orders. It is good practice for councils to have these documents in place. A model set of Financial Regulations is available from the National Association of Local Councils. Financial Regulations and Standing Orders should be adopted and periodically reviewed.

In our view the response to assertion 2 on Section 2 of the Annual Return should have been "No".

It is good practice for councils to have Financial Regulations in place. A model set of Financial Regulations is available from the National Association of Local Councils. Financial Regulations should be adopted and periodically reviewed.

Other matters not affecting our opinion which we wish to draw to the attention of Brompton Ralph Parish Council for the year ended 31 March 2015

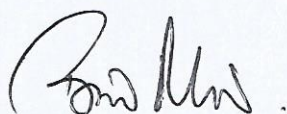
Council Tax Support Grant

The Council Tax Support Grant should be included in Box 3. Council Tax Support Grant worth £21 of the total £45 received, has been incorrectly included in Box 2. Box 2 should state £4,205 and Box 3 should state £440.

Section 1 Comparatives

The figures for 31 March 2014 in Boxes 2 and 3 have been restated from the figures presented on the 2014 Annual Return following the other matters noted in last year's external auditor's report.

The council should write 'restated' beneath the '£' symbol of the 2014 column before the Annual Return is made available to the public.



for Grant Thornton UK LLP

Date 17/8/15

Our ref SOM038