

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

**Harworth Bircotes Town Council
Audit Report for the year ended 31 March 2016**

Matters reported

None.

**Other matters not affecting our opinion which we wish to draw to the attention
of Harworth Bircotes Town Council for the year ended 31 March 2016**

Section 2 – Accounting statements

Box 1 on Section 2, Opening Balance for 2015, is incorrectly stated due to a clerical error as £98,869. This should instead read £98,433.

Procedure for public inspection of accounts 2014/2015

The Council have not followed regulations as the end date of their Notice of appointment of date for the exercise of electors' rights is the same day as the appointed date for audit. Regulation 14 state that the procedure for public inspection of accounts for a smaller relevant body, mentioned in regulation 22, is that the body must make the documents mentioned in that regulation available for public inspection on reasonable notice, during a period of 20 working days before the date appointed by the auditor under regulation 21.

Accounting for fixed assets

The clerk has informed us that the value included in box 9 for the Information Centre Building is on the basis of cost per the recollection of a Council member. In 2016/17 the clerk should ensure that evidence is obtained for the values in the asset register and that the Council adheres to the revised Practitioners' Guide which has been updated in 2016 and new guidance on accounting for fixed assets which will apply in 2016/17. The Council should review this guidance when completing the 2016/17 Annual Return and ensure that it classifies its assets appropriately and the correct value of the asset is included in Box 9.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 23 September 2016

Our ref NOT088