



Grant Thornton

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

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

Matters reported

Council Tax Support Grant

We reported in our 2014/15 audit report that Council Tax Support Grant of £206 had been incorrectly included in Box 2, Precept or Rates and Levies. Although the Council has restated the comparative figures for 2014/15, the Council has again incorrectly included Council Tax Support Grant of £140 in Box 2 for 2015/16.

The Council has not taken appropriate action on all matters raised in reports from the external auditor. In our view the correct response to Assertion 7 on Section 1 of the Annual Return is 'No'.

The correct figures are:

2015/16

Box 2 – Precept or Rates and Levies £7,560

Box 3 – Total other receipts £1,832

The Council should restate the 2016 figures on next year's Annual Return and write "Restated" beneath the £ sign on the 2016 column.