

**This page is part of Section 3 - External auditor certificate and opinion 2016/17  
Alvechurch 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**

**Treatment of petty cash**

We note that £100 of petty cash is not included on the bank reconciliation at 31 March 2017. This amount should be entered onto the bank reconciliation at 31 March 2017. Box 3 is therefore understated by £100 and the balance carried forward in box 7 at the year-end is understated by the same amount and should read £133,379.

The Authority should restate the 2016/17 figures on 2017/18 Annual Return and write "restated" beneath the £ sign on the 2016/17 column.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

**Date** *22/09/2017.*

**Our ref WRC005**