External Audit report 2016

NB: The figures were altered manually. See explanation below:

It is worth noting that the Reciept for £50 in the reciepts and payments account, linking to that of the asset register DOES NOT appear in the bank reconciliation as a cash item, as this figure for a grit bin was introduced as a non cash item. This is due to the fact that the PC has recently been made aware that a grit bin used for a number of years was purchased a number of years ago, by the council and as such should have had the payment recorded as an asset (previously this was recordered as an expense and written off), and the cost introduced as an asset. This in fact did not occur and as such, the “value” of the asset needs to be brought in this year, which obviously did not enter the physically bank account. 