



Grant Thornton

Our ref: MH/LTM/LAR/DBY097

Mr Mansfield
Flagg Parish Council
Under the Hill Cottage
Earl Sterndale
Nr Buxton
Derbyshire
SK17 0RN

20 September 2017

Dear Mr Mansfield

**Flagg Parish Council
Audit for the year ended 31 March 2017**

Please find enclosed the certified Annual Return for Flagg Parish Council for the year ended 31 March 2017.

In accordance with the Audit Commission's scale of audit fees for small bodies there is no audit fee payable as the income and expenditure for the year ended 31 March 2017 are both less than £10,000. There are no additional fees.

Notice of Conclusion of Audit

A copy of the Notice of Conclusion of Audit is enclosed for completion. Please note that you must publish the information on a free to access website*

As you may be aware, 2016/17 is the last year that Grant Thornton are your external auditors. From 2017/18 new external auditors have been appointed and they will be in touch with you in due course. Thank you for your assistance over the last 5 years and we wish you well for the future.

Yours sincerely

Grant Thornton UK LLP

Grant Thornton UK LLP

*Parish Meetings without access to a public website must display the information in a conspicuous place in the area of the authority for at least 14 days.

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Chartered Accountants

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**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Flagg Parish Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

None

Other matters not affecting our opinion which we wish to draw to the attention of the authority

PAYE system

Internal Audit have ticked 'No' in relation to objective G on the Annual internal audit report. Internal Audit have advised that this is because there was no PAYE system in place for the clerk's salary at the start of the previous financial year. Guidance issued by HMRC in February 2011 stated that all parish councils must operate a PAYE system for both tax and NIC purposes on income they pay to their clerks and RFOs. There are certain circumstances where registration may no longer be required. We understand that the Authority has rectified this since the year end.

Grant Thornton UK LLP

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Date *19 September 2017*

Our ref DBY097