



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

The Authority did not follow its Financial Regulations when it awarded the tender for the Butcher's Hall project to the lowest tenderer. The task was delegated to the clerk under Financial Regulation 4.1 However the anticipated spend on the project exceeded the £250,000 limit set.

Once the Authority was made aware of this at the meeting of 11 September 2017 it came to the consensus that it endorses and ratifies the prior award of the Butchers Hall contract to the lowest tenderer.

The Authority must ensure that it passes a resolution at the next available opportunity to endorse and ratify the decision as set out above.

The Authority should ensure that in future it follows the limits of delegation as set out in the Financial Regulations.

Grant Thornton UK LLP

Grant Thornton UK LLP
Date 26/09/2017

Our ref DVN361

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

TAU STOCK TOWN COUNCIL

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

2. 2016/17 External auditor report

~~(Except for the matters reported below)~~* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

See attached

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not certify~~* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

26/09/2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)