



ISSUES ARISING REPORT FOR  
Sutton Waldron Parish Council  
Audit for the year ended 31 March 2017

**BDO**

## Introduction

The following matters have been raised to draw items to the attention of Sutton Waldron Parish Council. These matters came to the attention of BDO LLP during the review of the annual return for the year ended 31 March 2017. This report must be presented to a full meeting of the smaller authority for review.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Internal Audit Checks
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The following issues have been raised as we have detected issues with the governance arrangements of the smaller authority. It is recommended that the smaller authority consider these matters and decide what action to take to improve the governance arrangements as soon as possible.

#### Internal Audit Checks

##### *What is the issue?*

The Internal Auditor has not answered the following test(s) on Section 4 which we consider relevant to the authority.

The smaller authority has met its responsibilities as a trustee.

##### *Why has this issue been raised?*

Failure to undertake these tests result in an incomplete internal audit being undertaken and the smaller authority could be exposed to risks in these areas.

##### *What do we recommend you do?*

The above tests should be carried out in future years by the Internal Auditor.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners Guide, NALC/SLCC

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## Introduction

The following items are being brought to the attention of the clerk of Sutton Waldron Parish Council. These items came to the attention of BDO LLP during the review of the annual return for the year ended 31 March 2017 but are not required to be reported to the smaller authority. These items are not considered to be either a breach of legislation or proper practices or other matters to report.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Section 2 - Trust Funds Disclosure Note
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The following matters are being brought to your attention as we have detected administrative matters aimed at improving the review process in the future or items that have changed that we wish you to just note. These matters are not raised as formal matters and do not require reporting to the council.

## **Section 2 - Trust Funds Disclosure Note**

### *What is the issue?*

The Smaller Authority has not answered box 11 in error in Section 2 of the annual return. We believe based on the prior year information that the authority should have answered 'No'.

### *Why has this issue been raised?*

The disclosure on the annual return has not been completed, however we believe that the Smaller Authority is not the sole trustee of any charities.

### *What do we recommend you do?*

The Smaller Authority should ensure in future years that it answers 'No', that the Smaller Authority does not act as the sole trustee for and is not responsible for managing trust funds or assets.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 31 August 2017

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