

ISSUES ARISING REPORT FOR
Great Milton 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 Great Milton 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;

- Electors rights period during the year
 - Bank Reconciliation
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The following issues have resulted in the annual return being qualified. They indicate either a breach of proper practices or legislation and they require the smaller authority to take immediate action to rectify these issues.

Electors rights period during the year

What is the issue?

The 31 March 2016 Accounts were approved after the commencement of the inspection period of the exercise of electors' rights, which occurred during the current audit year.

Why has this issue been raised?

The Accounts and Audit Regulations 2015, reg 15(3) specifies that the Annual Governance statement must be approved. This is followed by the approval of the Accounting Statements. Both statements must be published including on a website with the notice of electors' rights. The electors' rights period should start on the following day. The smaller authority has not complied with the Accounts and Audit Regulations 2015 during the year under audit.

What do we recommend you do?

The Smaller Authority must ensure in future years that the electors' rights inspection period commences after the accounting statements are approved.

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

Accounts and Audit Regulations 2015

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.

Bank Reconciliation

What is the issue?

The bank reconciliation as at the year end shows that cheque(s) greater than 6 months old are still outstanding.

Why has this issue been raised?

These cheque(s) are too old to be cashed and should be written off or replaced with current cheque(s).

What do we recommend you do?

This matter must be brought to the attention of the smaller authority to decide whether the amounts should be written off or replaced with a current cheque. The decision should be minuted and only with the smaller authority's agreement should the amount be written off from the bank reconciliation and the accounts.

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: 18 September 2017
