



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

## Introduction

The following matters have been raised to draw items to the attention of Drinkstone 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;

- Standard information
  - Payment not included in box 6
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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.

#### **Payment not included in box 6**

*What is the issue?*

The smaller authority have omitted a payment of £39 from box 6 on the accounting statements. This has resulted in an understatement of payments (box 6) and an overstatement of balance carried forward (box 7) and cash and short term investments (box 8).

*Why has this issue been raised?*

All payments made by the smaller authority during the period of the accounting statements should be included in section 2.

*What do we recommend you do?*

In future the smaller authority must ensure that any payments made during the accounting period are included in section 2.

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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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.

#### Standard information

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

We had to contact the clerk as standard information, including bank reconciliation, date of electors rights or explanation of variances was not supplied with the initial submission.

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

Proper Practices and the annual return itself state that the above standard information should be submitted for all smaller authorities.

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

In future the smaller authority should ensure all standard information is submitted for audit.

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 Drinkstone 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;

- Minor issues
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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.

#### **Minor issues**

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

The following issues have been raised as minor issues or omissions have been identified in the current year's Annual Return:

The comparative figures in section 2 do not agree to the audited figures for last year and the carry forward figure is different to last year's audited figure by £1.

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

This is to draw these minor errors to the attention of the smaller authority.

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

The smaller authority should ensure in future years that the above minor errors or omissions are not included in the Accounting Statements.

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: 29 September 2017

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