



**ISSUES ARISING REPORT FOR  
Aston By Budworth Parish Council  
Audit for the year ended 31 March 2017**

## Introduction

The following matters have been raised to draw items to the attention of Aston By Budworth 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
  - Standard information
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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.

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.

#### *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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#### 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

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

For and on behalf of  
BDO LLP

Date: 28 August 2017

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