



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

Introduction

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

- Accounting Statements
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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.

Accounting Statements

What is the issue?

The accounting statements do not reflect the gross transaction of a grant received of £25,000 as £13,300 was netted off of income and expenditure.

Why has this issue been raised?

The accounting statements have not been prepared in accordance with Proper Practices which state that the accounting statements should include all income and expenditure.

What do we recommend you do?

The netting off should be amended when the 2018 accounts are prepared and the smaller authority should ensure that in the future the accounts are prepared including all income and expenditure.

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: 26 September 2017
