



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

Introduction

The following items are being brought to the attention of the clerk of Freshwater 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;

- Internal Auditor Report
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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.

Internal Auditor Report

What is the issue?

The clerk has stated that the Internal auditor did not produce a report, other than completing section 4 of the Annual Return.

Why has this issue been raised?

The lack of a report from the internal auditor means there is a lack of evidence of their review.

What do we recommend you do?

The internal auditor should be requested to produce a letter to state that there are no issues that came to their attention or to detail the work undertaken and their findings and this should be reported to the smaller authority.

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: 14 September 2017
