



**ISSUES ARISING REPORT FOR
Wickersley 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 Wickersley 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
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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 entered 'Not Covered' to the following test(s) on Section 4 which we consider relevant to the smaller authority. We have raised these issue(s) as the Internal Auditor has not stated, or noted as required on Section 4 of the Annual Return, when the most recent internal audit work was undertaken and when it is next planned in respect of these test(s), or, if coverage is not required, explained why not.

The smaller authority has met its responsibilities as a trustee.

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. The smaller authority should ensure he/she provides a full report to the smaller authority to ensure all the activities are properly carried out and recorded.

If the above tests have been carried out the response should only be 'Yes' or 'No'. Further explanations are required where 'No' or 'Not covered' answers are given - please see notes on the bottom of section 4 of the annual return. 'N/a' should only be used if the test is not relevant for the smaller authority, for example, if the smaller authority has no fixed assets then it is acceptable to record N/a against that test.

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: 08 September 2017
