

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

---

## Introduction

The following matters have been raised to draw items to the attention of Great Haseley 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
- Trust Question



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

#### **Trust Question**

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

The Trust question in section 1 and section 2 of the Annual Return has not been answered correctly, the Smaller Authority has confirmed that the answer should be Yes.

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

There is an incorrect disclosure on the annual return.

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

The Smaller Authority must ensure that the correct disclosures are made on the annual return.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability for Local Councils in England - A Practitioners' Guide

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

For and on behalf of  
BDO LLP

Date: 28 September 2017