



**ISSUES ARISING REPORT FOR  
Great Blakenham 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 Great Blakenham 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;

- Electors rights period during the year
  - Internal Auditor's recommendations
  - Approval
-



---

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.

#### **Electors rights period during the year**

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

The inspection period for the exercise of electors' rights which occurred during the year did not include the first 10 working days of July as specified in the Accounts and Audit Regulations 2015, which for last year was from the 1st to the 14th July 2016.

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

The Accounts and Audit Regulations 2015 para 15(b) state that the inspection period for the exercise of electors rights must include the first 10 working days of July. The smaller authority has not complied with the Accounts and Audit Regulations 2015.

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

The smaller authority must ensure that the inspection period for the exercise of electors' rights includes the first 10 working days of July when undertaking the electors rights period

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

Accounts and Audit Regulations 2015

#### **Approval**

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

The annual return opinion was not issued by the 30 September and therefore the smaller authority were unable to publicise completion by that date.

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

The Accounts and Audit Regulations state that the notice of completion of the review must be displayed by the 30 September.

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

The deadline was not met due to a delay in receiving information required to form our opinion and this delayed us giving our opinion.

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

The Accounts and Audit Regulations 2015

---



---

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 Auditor's recommendations**

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

The internal auditor has made a number of recommendations in respect to the financial systems of the smaller authority.

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

The smaller authority is exposed to the risks associated with these weaknesses.

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

The smaller authority must implement the recommendations made by the internal auditor to improve the financial systems of the smaller authority as soon as possible or in any event before the end of the current financial year.

If the smaller authority addresses all the issues raised by the internal auditor the smaller authority should improve internal controls which will help to prevent and detect error and fraud and assist the smaller authority to operate in an effective and efficient manner.

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: 22 October 2017

---