



ISSUES ARISING REPORT FOR
Dummer Parish Council
Audit for the year ended 31 March 2016



Introduction

The following matters have been raised to draw items to the attention of Dummer Parish Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2016. This report must be presented to a full meeting of the smaller authority for review.

The audit 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;

- Approval of Annual Return
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The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

Approval of Annual Return

What is the issue?

The Minutes of the authority indicate that the Accounting Statements (Section 2) of the annual return has been approved before the Annual Governance Statement (Section 1).

The Accounts and Audit Regulations 2015 prescribed order for the approval of the Annual Return, regulation 6(4)(a) states that "The annual governance statement...must be approved in advance of relevant authority approving the statement of accounts"

Why has this issue been raised?

The Annual Governance Statement and Accounting Statements have not been approved in accordance with the Accounts and Audit Regulations 2015.

What do we recommend you do?

The smaller authority must ensure in future years that the Annual Governance Statement is minutes before the Accounting Statements.

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

The Accounts and Audit Regulations 2015 - [Legislation.gov.uk](http://legislation.gov.uk)

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 12 September 2016