

**ISSUES ARISING REPORT FOR
Preston Patrick Parish Council
Audit for the year ended 31 March 2016**

Preston Patrick Parish Council

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Introduction

The following matters have been raised to draw items to the attention of Preston Patrick 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;

- Internal Audit Checks

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The following issue(s) have been raised to assist the council in improving its internal controls or working practices. The council is recommended to consider these but is under no statutory obligation to act upon them.

Internal Audit Checks

What is the issue?

The Internal Auditor has answered "no" to the following tests on Section 4 in error. The internal auditor meant to answer "not applicable".

The smaller authority has met its responsibilities as a trustee.

Why has this issue been raised?

A 'No' answer incorrectly indicates that the test is relevant to the smaller authority.

What do we recommend you do?

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 be used if the test is not relevant for the smaller authority, for example, if the council is not a trustee.

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: 19 July 2016