
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 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 Smaller Authority 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: 08 September 2017
