ISSUES ARISING REPORT FOR Bishop Auckland Town Council Audit for the year ended 31 March 2017



Introduction

The following matters have been raised to draw items to the attention of Bishop Auckland Town 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;

- Amendments to annual return
- Additional information

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.

Amendments to annual return

What is the issue?

The annual return had to be returned for amendment.

Why has this issue been raised?

The annual return as submitted had not been prepared in accordance with legislation or proper practices and required amendment.

What do we recommend you do?

The smaller authority should ensure that the annual return is fully and correctly prepared in future years.

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

Additional information

What is the issue?

As part of our audit the smaller authority was subject to an intermediate review which requested additional information to be submitted with the annual return. The smaller authority did not submit all of this information with the initial submission.

Why has this issue been raised?

We had to request further information from the smaller authority in order to form our opinion.

What do we recommend you do?

In future the smaller authority should submit all of the requested information with the initial submission.

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: 26 September 2017