

**ISSUES ARISING REPORT FOR
Mortimer West End Parish Council
Audit for the year ended 31 March 2017**

Introduction for Part B**Part B**

The following items are being brought to the attention of the clerk of Mortimer West End Parish Council. These items came to the attention of BDO LLP during the review of the annual return for the year ended 31 March 2017 but are not required to be reported to the smaller authority. These items are not considered to be either a breach of legislation or proper practices or other matters to report.

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;

The following matters are being brought to your attention as we have detected administrative matters aimed at improving the review process in the future or items that have changed that we wish you to just note. These matters are not raised as formal matters and do not require reporting to the council.

Section 2 box 11 / Section 1 box 9

What is the issue?

The answer to Section 2 Box 11 should be 'no' but the Smaller Authority have answered 'yes'. Furthermore the answer to Section 1 box 9 should be 'n/a' but the Smaller Authority have answered 'yes'.

Why has this issue been raised?

This is a note for the reader of the accounts and also for the Smaller Authority to note that it is not the sole trustee of the charity, it is one of many named trustees.

What do we recommend you do?

The Smaller Authority should ensure in future years that the answers in the Annual Return are consistent.

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: 16 August 2017
