ISSUES ARISING REPORT FOR
North Mymms Parish Council
Audit for the year ended 31 March 2017

BDO

Introduction

The following items are being brought to the attention of the clerk of North Mymms 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;

- Section 2 - Trust Funds Disclosure Note

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 - Trust Funds Disclosure Note

What is the issue?

The Smaller Authority has not answered box 11 in error in Section 2 of the annual return. We believe based on the prior year information that the authority should have answered 'No'.

Why has this issue been raised?

The disclosure on the annual return has not been completed, however we believe that the Smaller Authority is not the sole trustee of any charities.

What do we recommend you do?

The Smaller Authority should ensure in future years that it answers 'No', that the Smaller Authority does not act as the sole trustee for and is not responsible for managing trust funds or assets.

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: 01 September 2017