



**ISSUES ARISING REPORT FOR
Sway Parish Council
Audit for the year ended 31 March 2017**

Introduction

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

- Trust funds
 - Minor issues
 - Date of approval incorrect for section 2
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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.

Trust funds

What is the issue?

The Smaller Authority has not answered box 9 in error in Section 1 of the annual return.

Why has this issue been raised?

The smaller authority must ensure in future years that all the boxes are answered.

What do we recommend you do?

The Smaller Authority should ensure in future years that it answers 'N/a', that the Smaller Authority does not have any responsibilities to discharge in relation to a charity.

Further guidance on this matter can be obtained from the following source(s):

Not applicable

Minor issues

What is the issue?

The following issues have been raised as minor issues or omissions have been identified in the current year's Annual Return:

The comparative figures disclosed in Section 2 of the Annual Return do not agree to the audited Annual Return for last year. We believe the figures have been input in error but the error does not affect the balance carried forward into the current year.

Why has this issue been raised?

This is to draw these minor errors to the attention of the smaller authority.

What do we recommend you do?

The smaller authority should ensure in future years that the above minor errors or omissions are not included in the Accounting Statements.

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

Date of approval incorrect for section 2

What is the issue?

The date inserted in Section 2 is incorrect and should be 25/05/2017.

Why has this issue been raised?

The annual return has not been completed properly.

What do we recommend you do?

The Smaller Authority must ensure in future years that the annual return is completed with the correct date inserted in each section.

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/ADA

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 22 September 2017