
The following issue(s) have been raised to assist the council in improving its internal controls or working practices. The council is recommended to consider these but is under no statutory obligation to act upon them.

Internal Audit Checks

What is the issue?

The Internal Auditor has put 'N/a', with no additional explanation, to the following tests on Section 4 which we consider relevant to your smaller authority.

The smaller authority has met its responsibilities as a trustee.

Why has this issue been raised?

Failure to undertake these tests result in an incomplete internal audit being undertaken and the smaller authority could be exposed to risks in these areas.

What do we recommend you do?

The above tests should be carried out in future years by the internal auditor. The smaller authority should ensure he/she provides a full report to the smaller authority to ensure all the activities are properly carried out and recorded.

If the above tests have been carried out the response should only be 'Yes' or 'No'. 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 only be used if the test is not relevant for the smaller authority, for example, if the smaller authority has no fixed assets then it is acceptable to record N/a against that test.

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

Governance and Accountability in Local Councils in England 2014 - A Practitioners Guide, NALC/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 22 August 2016
