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The following issue(s) have been raised as there are minor errors on the annual return which we wish to draw to the attention of the council so they do not occur again in future years.

#### 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

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The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

#### **Fixed Assets**

##### *What is the issue?*

The smaller authority has incurred significant expenditure during the year on a capital project which was still on going at the year end. The costs incurred to date have not been disclosed in Box 9 'Fixed Assets'. The total cost of the capital project will not be disclosed in box 9 until the project has been completed and the asset brought in to use.

##### *Why has this issue been raised?*

The accounts are currently understating the amount of the assets belonging to the authority as the asset is not recognised until completed.

##### *What do we recommend you do?*

As soon as the expenditure is completed, the asset must be included in the smaller authority's asset register and the figure in box 9 is updated to reflect this new asset.

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

Not applicable

**No other matters came to our attention.**

For and on behalf of  
BDO LLP

Date: 08 August 2016

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