ISSUES ARISING REPORT FOR
Aston Le Walls Parish Council.
Audit for the year ended 31 March 2015
Introduction

The following matters have been raised to draw items to the attention of Aston Le Walls Parish Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2015.

The audit 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;

- Minor issues
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.

The figure that should have been included in box 2 has been included in box 3 and the figure in box 2 should have been included in box 3. A breakdown of income has been provided supporting that this is the case.
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 1 of the Annual Return do not agree to the audited Annual Return for the year ended 31 March 2014. The comparative figures for the year ended 31 March 2014 were restated but this does not impact on the current year's figures.

Why has this issue been raised?

This is to draw these minor errors to the attention of the council.

What do we recommend you do?

The council should ensure in future years that the above minor errors or omissions are not included in the Statement of Accounts.

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: 21 September 2015