



ISSUES ARISING REPORT FOR  
South Hinksey Parish Council  
Audit for the year ended 31 March 2016

## Introduction

The following matters have been raised to draw items to the attention of South Hinksey Parish Council. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2016. This report must be presented to a full meeting of the smaller authority for review.

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;

- Inspection period for the exercise of Electors' rights
  - Risk Assessment
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The following issue(s) have resulted in the annual return being qualified. They indicate a weakness in the council's procedures and require the council to take immediate action.

#### **Risk Assessment**

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

The smaller authority has not carried out a risk assessment as part of its review of the effectiveness of internal control during the year but has stated this in its annual governance statement.

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

This is a breach of regulation 4 of the Accounts and Audit Regulations 2015 which requires smaller authorities to review the effectiveness of internal control which includes arrangements for the management of risk.

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

The smaller authority must ensure that a risk assessment is carried out as part of its review of the effectiveness of internal control before the end of the financial year. This review of effectiveness of internal control and risk assessment must be reviewed and minuted as evidence of the review being undertaken annually before the end of the financial year. The review should be noted in the minutes and any adoption should be resolved by the smaller authority.

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.

**Inspection period for the exercise of Electors' rights**

*What is the issue?*

The inspection period for the exercise of electors' rights did not include the first 10 working days of July as specified in the Accounts and Audit Regulations 2015, which this year is from the 1st to the 14th July 2016.

*Why has this issue been raised?*

The Accounts and Audit Regulations 2015 para 15(b) state that the inspection period for the exercise of electors rights must include the first 10 working days of July. The smaller authority has not complied with the Accounts and Audit Regulations 2015.

*What do we recommend you do?*

The smaller authority must ensure that the inspection period for the exercise of electors' rights includes the first 10 working days of July next year in accordance with the regulations in force.

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

Accounts and Audit Regulations 2015

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

For and on behalf of  
BDO LLP

Date: 28 September 2016

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