

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

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## Introduction

The following matters have been raised to draw items to the attention of Preston Capes Parish Council. These matters came to the attention of BDO LLP during the review of the annual return for the year ended 31 March 2017. This report must be presented to a full meeting of the smaller authority for review.

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;

- Unpresented cheques not included in payments

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The following issues have resulted in the annual return being qualified. They indicate either a breach of proper practices or legislation and they require the smaller authority to take immediate action to rectify these issues.

#### Unpresented cheques not included in payments

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

The smaller authority have omitted unpresented cheques from box 6 and box 7 on the accounting statements.

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

Proper practices state that unpresented cheques must be included in section 2.

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

In future the smaller authority must ensure that any unpresented cheques are included in section 2.

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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## Introduction

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

- Section 1 - Trust Funds Disclosure Note

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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.

#### **Section 1 - Trust Funds Disclosure Note**

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

The council has not answered box 9 in Section 1 of the annual return. We believe based on the prior year's information that the council should have answered 'N/a'.

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

The disclosure on the annual return has not been completed and we believe that the council is not the sole trustee of any charities.

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

The council should ensure in future years that it answers 'No' or 'N/a', to show that the council does not act as the sole trustee for and is not responsible for managing trust funds or assets.

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

Governance & Accountability in England and Wales - a Practitioners Guide

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

For and on behalf of  
BDO LLP

Date: 28 September 2017

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