



**ISSUES ARISING REPORT FOR
Mottram St Andrew Parish Council
Audit for the year ended 31 March 2017**

The following issues have been raised as we have detected issues with the governance arrangements of the smaller authority. It is recommended that the smaller authority consider these matters and decide what action to take to improve the governance arrangements as soon as possible.

External auditor's report

What is the issue?

The completion of the prior years annual return and the external auditor's report for the year to 31 March 2016 has not been minuted as considered by the smaller authority, however no issues were raised in the previous year.

Why has this issue been raised?

The smaller authority may not be acting in accordance with proper practices which state that our recommendations must be reviewed and considered.

What do we recommend you do?

The smaller authority must ensure all subsequent audit reports are reported to it and minuted as received. If recommendations are made, an action plan should be drawn up to ensure that the recommendations are carried out.

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

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.

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 smaller authority have incorrectly included administration expenses refunded to the clerk in box 4, staff costs. Therefore, other payments are understated and salary costs are overstated.

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

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 16 August 2017

NOTICE OF CONCLUSION OF AUDIT

(LOCAL AUDIT AND ACCOUNTABILITY ACT 2014
ACCOUNTS AND AUDIT REGULATIONS 2015)

FOR

Mottram St Andrew Parish Council

NOTICE is hereby given that the audit for the
year ended 31 March 2017 was completed on

16 August 2017

and the accounts are now available for inspection by local electors
in accordance with Section 25 of the Local Audit and Accountability Act 2014.
The requisite information as defined by Section 13(1) of the Accounts and Audit
Regulations 2015 ~~is~~ is not* displayed alongside this notice

(* Please delete as necessary)

If the requisite information is not displayed alongside
this notice, it is available for inspection by appointment.

To arrange a viewing please contact

RON TAYLOR
THE FARMHOUSE, MOSS LANE,
MOTTRAM ST. ANDREW
01625 585039

between the hours of 9.30am and 4.30pm.

Dated: 23RD AUGUST 2017

Signed: Ron Taylor
(Responsible Financial Officer)