
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.

Insufficient Explanation of Variances

What is the issue?

The smaller authority has provided an explanation of why there are year on year differences in the Accounting Statements but it is insufficient and we are unable to form an opinion.

Why has this issue been raised?

The smaller authority may not be able to demonstrate an understanding of the Accounting Statements which is a requirement in the Practitioners' Guide.

What do we recommend you do?

The smaller authority should be able to fully explain any year on year differences to demonstrate an understanding of 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: 26 September 2017
