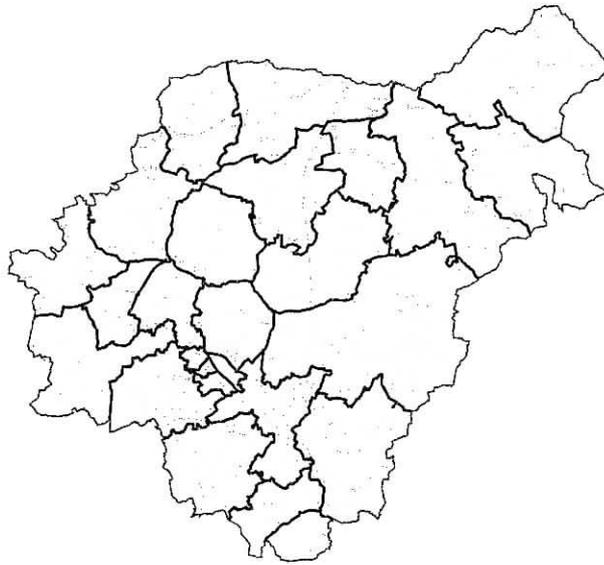


Mid Suffolk Electoral Review



Tell us what you think

The independent Local Government Boundary Commission for England is asking for your views on proposed new electoral arrangements for Mid Suffolk District Council.

Our draft recommendations propose new council wards, ward boundaries and ward names across the council area.

- Do the proposed wards reflect local communities?
- How do you think the proposals can be improved?
- Are the names of the proposed wards right?

**The consultation
closes on 11
December 2017**

Your opinion matters

For more information and interactive maps, visit:
consultation.lgbce.org.uk and www.lgbce.org.uk.

Write to: Review Officer (Mid Suffolk), LGBCE,
14th floor, Millbank Tower, London, SW1P 4QP

Email: reviews@lgbce.org.uk.

Twitter: @LGBCE



Introduction

The following matters have been raised to draw items to the attention of Fressingfield 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;

- Minute reference not entered in Section 2
 - Risk Assessment
 - Internal Auditor's recommendations
-

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.

Minute reference not entered in Section 2

What is the issue?

A minute reference has not been entered in Section 2, to confirm the approval of the accounting statements by the smaller authority.

The statement was approved and the minute reference should be 17.13.3.

Why has this issue been raised?

The approval of the section has not been fully disclosed in accordance with the requirements.

What do we recommend you do?

The smaller authority must ensure that all boxes are completed on the annual return and all approvals are adequately disclosed.

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

Risk Assessment

What is the issue?

The smaller authority did not undertake a risk assessment as part of its review of effectiveness of its system of internal control during the year.

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 effectiveness of internal control and ensure that this review is carried out annually before the end of the financial year. This risk assessment must be reviewed and minuted as evidence of the review being undertaken annually before the end of the financial year.

The smaller authority should decide which risks it faces and how it is going to reduce the impact of these risks on the meeting's ability to provide its services. An example of the risks and how they can be handled is included in "A Practitioner's Guide" published by NALC & SLCC. An example risk table is available on our extranet to assist the meeting in assessing and clarifying their risks. If the smaller authority decides to utilise this table then it should be reviewed in detail, modified and adapted to the meeting's specific needs. If you do not have access to the internet, contact us and we can supply you with a copy.

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
Audit Briefing, Winter 2012 - BDO LLP

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.

Internal Auditor's recommendations

What is the issue?

The internal auditor has made a few recommendations in respect to the internal controls/financial systems of the smaller authority.

Why has this issue been raised?

The smaller authority is exposed to the risks associated with these weaknesses.

What do we recommend you do?

The smaller authority must implement the recommendations made by the internal auditor to improve the financial systems of the smaller authority as soon as possible or in any event before the end of the current financial year.

If the smaller authority addresses all the issues raised by the internal auditor the smaller authority should improve internal controls which will help to prevent and detect error and fraud and assist the smaller authority to operate in an effective and efficient manner.

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

Introduction

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

- Gifted asset additions

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.

Gifted asset additions

What is the issue?

The smaller authority have included assets at a value in box 9 of the annual return.

Gifted or adopted assets should not be given an estimated value on the annual return, it should be included at a £1 or nil, as it cost nothing to the smaller authority.

Why has this issue been raised?

The accounting treatment is not in compliance with proper practices.

What do we recommend you do?

The Practitioners Guide states that all assets should be held at cost. In future the smaller authority should review the current Practitioners Guide to ensure that they are accounting for assets correctly.

The cost value of assets is not expected to change unless an asset is ever disposed of or scrapped.

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: 14 September 2017
