
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.

Section 2 Prepared on Separate Page

What is the issue?

Section 2 of the annual return has been restated on a separate page stapled into the annual return. Our opinion on the annual return has been formed upon these figures.

Why has this issue been raised?

Section 1, section 3 and section 4 have been completed on the original annual return. Section 2 has been prepared on a separate page but the revised page has not been reviewed by the smaller authority.

What do we recommend you do?

In future, amendments should be made on to the original annual return or a new annual return completed.

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
